

# Claim for Qualified Forest Property Tax Exemption from Some School Operating Taxes

Issued under P.A. 378 of 2006. Filing is required if you wish to receive an exemption.

## Do you need to file this claim?

- Are there any buildings or structures on this property?..... Yes  No
- Does this property have a Principal Residence Exemption or a Qualified Agricultural Exemption?..... Yes  No
- Is this property currently listed as Commercial Forest Act land?..... Yes  No

If you answered YES, to any question above, you do not currently qualify. See the Frequently Asked Questions at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) and click on Local Government Services.

This form and two copies of your forest management plan, and, if applicable, two copies of the third party certification, must be submitted to the Michigan Department of Natural Resources (DNR) with a postmark no later than October 1 of the year prior to assessment year requested. Submit materials to the DNR at the address listed at the bottom of this page.

### SECTION 1: File a separate claim for each qualified parcel (i.e., each property Tax Identification Number)

|   |   |  |                               |
|---|---|--|-------------------------------|
| Name of Owner (first, middle, last)   |   | Name of Co-Owner (first, middle, last) |                               |
| Address of Property Owner(s)  |   | City, State, ZIP Code                  |                               |
| Name of Township/City Where Property is Located   | County of Property  | Check one:                             |                               |
| Property Owner E-mail Address   | Property Owner Telephone Number   | <input type="checkbox"/> Township      | <input type="checkbox"/> City |
| Enter the property tax identification number of the qualified property you are claiming. This number is on your tax bill or your assessment notice. Start at the left and leave any extra spaces blank. Use a full space for any hyphens (-) in the number.   |   |  |                               |
| Does this property include any buildings?<br>Yes <input type="checkbox"/> No <input type="checkbox"/>   | Do you have other Qualified Forest property in this local unit?<br>Yes <input type="checkbox"/> No <input type="checkbox"/> | Number of qualified acres applied for  |                               |
| Legal description of parcel (i.e., town, range, section)  |   |  |                               |
| <input type="checkbox"/> Two copies of my forest management plan are attached for DNR review. A \$200 fee payable to the State of Michigan is attached.<br><input type="checkbox"/> Two copies of my third party certification and forest management plan are attached for DNR review. A \$100 fee payable the State of Michigan is attached. |   |  |                               |

### CERTIFICATION: This affidavit is invalid unless it is signed.

*I certify, under penalty of perjury, that I own (or co-own) the property claimed on this affidavit, that the property is qualified forest property, and that all information is true to the best of my knowledge. I agree to manage my land according to the approved Forest Management Plan.*

|  |      |
|--|------|
| Owner's Signature  | Date |
| Co - owner's Signature (if more than two owners, attach additional signature sheets) | Date |

### SECTION 2: To Be Completed by the DNR and Forwarded to Assessor

|   |                              |                             |
|---|------------------------------|-----------------------------|
| Forest Management Plan approved by the Michigan DNR (attach management plan to this form. Property qualified complies with forest property requirements. If no, attach explanation.)..... | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| Authorized Signature  | Date                         |                             |

### DNR ACCOUNTING USE ONLY (LOCAL-51130-9026)

### SECTION 3: To Be Completed by the Assessor and Forwarded to the DNR

|                                     |  |      |                            |
|-------------------------------------|--|------|----------------------------|
| Number of Qualified Acres Confirmed | Does application meet statutory eligibility requirements? ... Yes <input type="checkbox"/> No <input type="checkbox"/> (20-320 acres per local unit) |      |                            |
|                                     | Was the exemption approved by the Assessor? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>   |      |                            |
| Reason for denial by assessor       | Assessor Telephone Number  |      |                            |
| Assessor Name                       | Assessor Signature   | Date | Effective for Tax Year of: |

**Prior to May 1, the assessor shall forward a completed copy of this application to:** Qualified Forest Property Tax Exemption  
Forest, Mineral & Fire Management  
Michigan Department of Natural Resources  
P.O. Box 30452  
Lansing, MI 48909-7952

## Instructions for Completing Form 4449, *Qualified Forest Property Tax Exemption Requirements* (Public Act 378 of 2006)

You may apply for the exemption if the property has no buildings or structures, a minimum of 20 acres (a maximum of 320 acres per Township or City), and 80% of the acreage is productive forest (land capable of producing not less than 20 cubic feet of wood per acre per year). You must complete an application form for each parcel of land that meets these requirements. There is a State-wide limit of the number of acres that may be enrolled.

The **property owner** shall complete section 1 of this affidavit to Claim for Qualified Forest Property Tax Exemption from Some School Operating Taxes (4449). Mail this form along with two copies of the required forest management plan, and third party certification (if applicable), and a check or money order made out to the State of Michigan for the Forest Management Plan review fee to the Department of Natural Resources at the address listed on the bottom of page one of this application. The application and copies of the forest management plan must be sent to the DNR postmarked no later than October 1 prior to the year of the applied for exemption.

The DNR will review the forest management plan. If the plan is acceptable, notice will be sent to the assessor of the local unit in which the property is located. If there is a deficiency in the forest management plan, the DNR will return it to the property owner with an explanation. The property owner may have the deficiencies corrected and resubmit the application.

Once the assessor receives a copy of the affidavit from the DNR, he/she will determine if the property is qualified forest property based on a recommendation from the DNR and confirmation that the acreage limitation set forth in MCL 211.7jj[1](1) has not been reached and if so shall exempt the property from the collection of the tax until December 31 of the year in which the property is no longer qualified forest property. The assessor shall then forward a completed copy of Form 4449 to the DNR to the following address by May 1:

Qualified Forest Property Tax Exemption  
Forest, Mineral & Fire Management  
Michigan Department of Natural Resources  
P.O. Box 30452  
Lansing, MI 48909-7952

Not more than 90 days after all or a portion of the exempted property is no longer qualified forest property, the **OWNER SHALL** rescind the exemption for the

applicable portion of the property by filing Form 4450, *Request to Rescind Qualified Forest Property Tax Exemption* with the local tax collecting unit a rescission. If the rescission form is not filed timely, a penalty of \$5.00 per day up to a maximum of \$1,000 will be levied.

The **OWNER** of property granted a qualified forest property tax exemption shall annually submit on a form prescribed by the DNR the amount of timber produced on that qualified forest property and whether any buildings or structures have been constructed on the qualified forest property. Failure to submit this form will be a violation and subject the property to withdrawal from the exemption.

### **Forest Management Plan Requirements:**

The forest management plan must be prepared by a qualified forester (natural resources professional, registered forester, or a conservation district forester) and meet sustainable forest management goals that include but are not limited to harvesting, planting, and regeneration of forest products. The plan will include the names and addresses of all owners, the legal description and parcel identification numbers of the properties, a statement of the owners forest management objectives, a map, diagram, or aerial photograph that identified both forested and unforested areas of the property using conventional map symbols indicating species, size, and density of vegetation and other major features of the property, a description of the forestry practices, including harvesting, thinning, and reforestation, that will be undertaken, specifying the approximate period of time before each is completed, a description of soil conservation practices that may be necessary to control any soil erosion that may result from the forestry practices, and a description of activities that may be undertaken for the management of forest resources other than trees, including wildlife habitat, watersheds, and aesthetic features. **NOTE: Plan shall not extend beyond a period of 20 years.**

OR

A forest management plan certified by a third-party certifying organization.

Contact the DNR ([www.michigan.gov/dnr](http://www.michigan.gov/dnr)) for a list of third-party certifying organizations, resource professionals, registered foresters, or conservation district foresters (plan writers) and forest management plan requirements.