

How to begin

If you are an individual or family woodland owner, you may qualify for this tax incentive program. Contact the Michigan Department of Agriculture & Rural Development or your local conservation district to have your land evaluated.



Contacts

Michigan Department of Agriculture &
Rural Development
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Qualified Forest Program
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Michigan's Qualified Forest Program



*A tax incentive program for
forestland owners*

www.michigan.gov/qfp



What is Michigan's Qualified Forest Program?

The Qualified Forest Program provides a tax exemption aimed at encouraging private landowners to actively manage their forests and woodlands for commercial harvest. The goal of the program is to fuel regional economies through timber harvest and individual tax savings.

How does land qualify for the program?

Property receiving the Qualified Forest Program exemption is subject to criteria, such as the size restriction:

- Parcels from 20-39 acres must be at least 80 percent stocked with forest capable of producing wood products.
- Parcels from 40-640 acres must be at least 50 percent stocked with forest capable of producing wood products.



Michigan is home to 20 million acres of forestland, making it one of the ten most forested states. Forty percent of those forests are owned by more than 400,000 individuals and families. Michigan's forests support more than 125,000 jobs and contribute more than \$17 billion to Michigan's economy annually.

Terms and Conditions

- Buildings and structures are allowed, but not eligible for exemption.
- Enrolled landowners must pay a fee equivalent to two mills multiplied by the taxable value of the property, annually.
- The property will be subject to a recapture tax if there is failure to follow the management plan or if the land is converted by a change in use.
- All fees are deposited into the Private Forestland Enhancement Fund.

Landowners enrolled in the program are exempt from school operating taxes for completing timber harvests in accordance with a management plan.

How to apply

Landowners are required to obtain a forest management plan, written by a qualified forester, and submit a digital copy of the plan together with an application for exemption and a fee of \$50.00 to the Michigan Department of Agriculture & Rural Development **by September 1**, prior to the tax year that the exemption is requested. The application for exemption may be found at www.michigan.gov/qfp.

