

03/10/2017



HOW TO CALCULATE COMMERCIAL FOREST WITHDRAWAL PENALTY FOR 2017 (with 2016 Millage Rates)

By Authority of Part 511, 1994 PA 451, as amended, Section 51108(3)

To calculate penalty: Use factors below AND number of years in CF (max 7) AND number of acres withdrawn

Statute Reference:	2017 Withdrawal Penalty Calculation										
	51108(3)(a)(ii) 2017 Land Value*	x	51108(3)(b) 2016 Average Millage in County (AP)**	x	51108(3)(d)(i-vii) County Factor	x	51108(3)(c) Years Land in CF (Max 7)	x	51108(3)(a) Acres Withdrawn	=	2017 Penalty Amount (using 2016 millage)
Alcona	\$ 1,309	x	0.02912	x	0.6	x		x		=	\$0.00
Alger	\$ 744	x	0.03216	x	0.6	x		x		=	\$0.00
Allegan	\$ 4,224	x	0.03459	x	0.6	x		x		=	\$0.00
Alpena	\$ 951	x	0.02898	x	0.6	x		x		=	\$0.00
Antrim	\$ 1,457	x	0.03099	x	0.7	x		x		=	\$0.00
Arenac	\$ 1,101	x	0.03481	x	0.6	x		x		=	\$0.00
Baraga	\$ 595	x	0.03781	x	0.7	x		x		=	\$0.00
Barry	\$ 2,260	x	0.03322	x	0.6	x		x		=	\$0.00
Bay	\$ 2,498	x	0.03709	x	0.6	x		x		=	\$0.00
Benzie	\$ 1,933	x	0.03159	x	0.6	x		x		=	\$0.00
Berrien	\$ 2,201	x	0.03041	x	0.6	x		x		=	\$0.00
Branch	\$ 1,428	x	0.03361	x	0.6	x		x		=	\$0.00
Calhoun	\$ 1,517	x	0.03749	x	0.6	x		x		=	\$0.00
Cass	\$ 1,904	x	0.03126	x	0.6	x		x		=	\$0.00
Charlevoix	\$ 2,201	x	0.03403	x	0.4	x		x		=	\$0.00
Cheboygan	\$ 1,249	x	0.03052	x	0.5	x		x		=	\$0.00
Chippewa	\$ 655	x	0.03262	x	0.4	x		x		=	\$0.00
Clare	\$ 1,309	x	0.03143	x	0.6	x		x		=	\$0.00
Clinton	\$ 1,844	x	0.03445	x	0.6	x		x		=	\$0.00
Crawford	\$ 1,309	x	0.03532	x	0.6	x		x		=	\$0.00
Delta	\$ 713	x	0.03199	x	0.5	x		x		=	\$0.00
Dickinson	\$ 803	x	0.03303	x	0.6	x		x		=	\$0.00
Eaton	\$ 1,844	x	0.03950	x	0.6	x		x		=	\$0.00
Emmet	\$ 1,666	x	0.03226	x	0.4	x		x		=	\$0.00
Genesee	\$ 1,844	x	0.03928	x	0.6	x		x		=	\$0.00
Gladwin	\$ 1,428	x	0.03205	x	0.4	x		x		=	\$0.00
Gogebic	\$ 744	x	0.03978	x	0.6	x		x		=	\$0.00
Grand Traverse	\$ 4,045	x	0.03188	x	0.3	x		x		=	\$0.00
Gratiot	\$ 1,368	x	0.02778	x	0.6	x		x		=	\$0.00
Hillsdale	\$ 1,457	x	0.02868	x	0.6	x		x		=	\$0.00
Houghton	\$ 713	x	0.03609	x	0.6	x		x		=	\$0.00
Huron	\$ 1,606	x	0.02976	x	0.6	x		x		=	\$0.00
Ingham	\$ 1,904	x	0.04907	x	0.6	x		x		=	\$0.00
Ionia	\$ 1,606	x	0.03019	x	0.6	x		x		=	\$0.00
Iosco	\$ 1,487	x	0.02993	x	0.6	x		x		=	\$0.00
Iron	\$ 818	x	0.03801	x	0.6	x		x		=	\$0.00
Isabella	\$ 1,309	x	0.03541	x	0.6	x		x		=	\$0.00
Jackson	\$ 1,964	x	0.03553	x	0.6	x		x		=	\$0.00
Kalamazoo	\$ 2,141	x	0.03691	x	0.6	x		x		=	\$0.00
Kalkaska	\$ 1,785	x	0.03535	x	0.6	x		x		=	\$0.00
Kent	\$ 2,022	x	0.03469	x	0.6	x		x		=	\$0.00
Keweenaw	\$ 713	x	0.03498	x	0.8	x		x		=	\$0.00
Lake	\$ 1,190	x	0.04155	x	0.8	x		x		=	\$0.00
Lapeer	\$ 2,855	x	0.02750	x	0.6	x		x		=	\$0.00
Leelanau	\$ 3,450	x	0.02586	x	0.4	x		x		=	\$0.00
Lenawee	\$ 1,993	x	0.03199	x	0.6	x		x		=	\$0.00
Livingston	\$ 3,569	x	0.02976	x	0.6	x		x		=	\$0.00
Luce	\$ 773	x	0.03060	x	0.2	x		x		=	\$0.00

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2017 Withdrawal Penalty Calculation											
Statute Reference:	51108(3)(a)(ii)		51108(3)(b)		51108(3)(d)(i-vii)		51108(3)(c)		51108(3)(a)		
County	2017 Land Value*	x	2016 Average Millage in County (AP)**	x	County Factor	x	Years Land in CF (Max 7)	x	Acres Withdrawn	=	2017 Penalty Amount (using 2016 millage)
Mackinac	\$ 655	x	0.03187	x	0.5	x		x		=	\$0.00
Macomb	\$ 4,462	x	0.03337	x	0.6	x		x		=	\$0.00
Manistee	\$ 1,190	x	0.03594	x	0.3	x		x		=	\$0.00
Marquette	\$ 744	x	0.03250	x	0.6	x		x		=	\$0.00
Mason	\$ 1,130	x	0.03525	x	0.7	x		x		=	\$0.00
Mecosta	\$ 1,368	x	0.03223	x	0.6	x		x		=	\$0.00
Menominee	\$ 773	x	0.02921	x	0.7	x		x		=	\$0.00
Midland	\$ 1,309	x	0.03212	x	0.4	x		x		=	\$0.00
Missaukee	\$ 1,428	x	0.03317	x	0.8	x		x		=	\$0.00
Monroe	\$ 2,439	x	0.03169	x	0.6	x		x		=	\$0.00
Montcalm	\$ 1,428	x	0.03293	x	0.6	x		x		=	\$0.00
Montmorency	\$ 1,190	x	0.03403	x	0.6	x		x		=	\$0.00
Muskegon	\$ 1,338	x	0.03807	x	0.6	x		x		=	\$0.00
Newaygo	\$ 1,487	x	0.03607	x	0.6	x		x		=	\$0.00
Oakland	\$ 9,816	x	0.03722	x	0.6	x		x		=	\$0.00
Oceana	\$ 1,666	x	0.03679	x	0.5	x		x		=	\$0.00
Ogemaw	\$ 1,397	x	0.03129	x	0.6	x		x		=	\$0.00
Ontonagon	\$ 506	x	0.04265	x	0.8	x		x		=	\$0.00
Osceola	\$ 1,249	x	0.03502	x	0.6	x		x		=	\$0.00
Oscoda	\$ 1,606	x	0.03300	x	0.4	x		x		=	\$0.00
Otsego	\$ 1,547	x	0.03240	x	0.5	x		x		=	\$0.00
Ottawa	\$ 4,402	x	0.03318	x	0.3	x		x		=	\$0.00
Presque Isle	\$ 922	x	0.03037	x	0.6	x		x		=	\$0.00
Roscommon	\$ 2,141	x	0.03375	x	0.6	x		x		=	\$0.00
Saginaw	\$ 1,130	x	0.03293	x	0.6	x		x		=	\$0.00
Saint Clair	\$ 2,855	x	0.03280	x	0.6	x		x		=	\$0.00
Saint Joseph	\$ 1,190	x	0.03277	x	0.6	x		x		=	\$0.00
Sanilac	\$ 1,428	x	0.02763	x	0.6	x		x		=	\$0.00
Schoolcraft	\$ 773	x	0.03220	x	0.5	x		x		=	\$0.00
Shiawassee	\$ 1,397	x	0.02957	x	0.6	x		x		=	\$0.00
Tuscola	\$ 1,606	x	0.02877	x	0.4	x		x		=	\$0.00
Van Buren	\$ 1,309	x	0.03761	x	0.6	x		x		=	\$0.00
Washtenaw	\$ 4,521	x	0.04117	x	0.6	x		x		=	\$0.00
Wayne	\$ 4,639	x	0.03925	x	0.6	x		x		=	\$0.00
Wexford	\$ 1,487	x	0.03517	x	0.3	x		x		=	\$0.00

* 2016 Land Value increased by Inflation Rate of: 0.9%

**Avg County Millage rate was calculated by Dept. of Treasury based on millage rates for All Property (AP); 2016 rates received 2/27/2017;