



HOW TO CALCULATE COMMERCIAL FOREST (CF) WITHDRAWAL PENALTY FOR 2009

Issued by authority of Part 511, Section 51108(3) of Act 451 of 1994, as amended.

INSTRUCTIONS: To calculate penalty, use factors below and number of years in CF and number of acres withdrawn.

Statute Reference	Calculation of 2009 Land Value			2009 Withdrawal Penalty Calculation										
	51108(3) (a)(i)	51108(3) (a)(ii)	51108(3) (a)(ii)	51108(3) (a)(ii)		51108 (3)(b)		51108(3) (d)(i-vii)		51108 (3)(c)		51108 (3)(a)		
		2007 Inflation Rate = 1.023	2008 Inflation Rate = 1.044											
County	2007 1/2 Valuation Per Acre*	2008 Land Value 2007 Value*1.023	2009 Land Value 2008 Value*1.044	2009 Land Value	x	2008 Average Millage in County*	x	County Factor	x	Years Land in CF (Max 7)	x	Acres With-drawn	=	Penalty Amount
Alcona	\$ 1,100	\$ 1,125	\$ 1,175	\$ 1,175	x	0.032	x	0.6	x		x		=	\$
Alger	\$ 625	\$ 639	\$ 668	\$ 668	x	0.037	x	0.6	x		x		=	\$
Allegan	\$ 3,550	\$ 3,632	\$ 3,791	\$ 3,791	x	0.042	x	0.6	x		x		=	\$
Alpena	\$ 800	\$ 818	\$ 854	\$ 854	x	0.037	x	0.6	x		x		=	\$
Antrim	\$ 1,225	\$ 1,253	\$ 1,308	\$ 1,308	x	0.034	x	0.7	x		x		=	\$
Arenac	\$ 925	\$ 946	\$ 988	\$ 988	x	0.042	x	0.6	x		x		=	\$
Baraga	\$ 500	\$ 512	\$ 534	\$ 534	x	0.045	x	0.7	x		x		=	\$
Barry	\$ 1,900	\$ 1,944	\$ 2,029	\$ 2,029	x	0.035	x	0.6	x		x		=	\$
Bay	\$ 2,100	\$ 2,148	\$ 2,243	\$ 2,243	x	0.045	x	0.6	x		x		=	\$
Benzie	\$ 1,625	\$ 1,662	\$ 1,736	\$ 1,736	x	0.032	x	0.6	x		x		=	\$
Berrien	\$ 1,850	\$ 1,893	\$ 1,976	\$ 1,976	x	0.033	x	0.6	x		x		=	\$
Branch	\$ 1,200	\$ 1,228	\$ 1,282	\$ 1,282	x	0.041	x	0.6	x		x		=	\$
Calhoun	\$ 1,275	\$ 1,304	\$ 1,362	\$ 1,362	x	0.042	x	0.6	x		x		=	\$
Cass	\$ 1,600	\$ 1,637	\$ 1,709	\$ 1,709	x	0.038	x	0.6	x		x		=	\$
Charlevoix	\$ 1,850	\$ 1,893	\$ 1,976	\$ 1,976	x	0.036	x	0.4	x		x		=	\$
Cheboygan	\$ 1,050	\$ 1,074	\$ 1,121	\$ 1,121	x	0.034	x	0.5	x		x		=	\$
Chippewa	\$ 550	\$ 563	\$ 587	\$ 587	x	0.037	x	0.4	x		x		=	\$
Clare	\$ 1,100	\$ 1,125	\$ 1,175	\$ 1,175	x	0.035	x	0.6	x		x		=	\$
Clinton	\$ 1,550	\$ 1,586	\$ 1,655	\$ 1,655	x	0.046	x	0.6	x		x		=	\$
Crawford	\$ 1,100	\$ 1,125	\$ 1,175	\$ 1,175	x	0.036	x	0.6	x		x		=	\$
Delta	\$ 600	\$ 614	\$ 641	\$ 641	x	0.030	x	0.5	x		x		=	\$
Dickinson	\$ 675	\$ 691	\$ 721	\$ 721	x	0.033	x	0.6	x		x		=	\$

County	2007 1/2 Valuation Per Acre*	2008 Land Value 2007 Value*1.023	2009 Land Value 2008 Value*1.044		2009 Land Value	x	2008 Average Millage in County*	x	County Factor	x	Years Land in CF (Max 7)	x	Acres With- drawn	=	Penalty Amount
Eaton	\$ 1,550	\$ 1,586	\$ 1,655		\$ 1,655	x	0.049	x	0.6	x		x		=	\$
Emmet	\$ 1,400	\$ 1,432	\$ 1,495		\$ 1,495	x	0.037	x	0.4	x		x		=	\$
Genesee	\$ 1,550	\$ 1,586	\$ 1,655		\$ 1,655	x	0.047	x	0.6	x		x		=	\$
Gladwin	\$ 1,200	\$ 1,228	\$ 1,282		\$ 1,282	x	0.038	x	0.4	x		x		=	\$
Gogebic	\$ 625	\$ 639	\$ 668		\$ 668	x	0.042	x	0.6	x		x		=	\$
Grand Traverse	\$ 3,400	\$ 3,478	\$ 3,631		\$ 3,631	x	0.040	x	0.3	x		x		=	\$
Gratiot	\$ 1,150	\$ 1,176	\$ 1,228		\$ 1,228	x	0.040	x	0.6	x		x		=	\$
Hillsdale	\$ 1,225	\$ 1,253	\$ 1,308		\$ 1,308	x	0.038	x	0.6	x		x		=	\$
Houghton	\$ 600	\$ 614	\$ 641		\$ 641	x	0.042	x	0.6	x		x		=	\$
Huron	\$ 1,350	\$ 1,381	\$ 1,442		\$ 1,442	x	0.038	x	0.6	x		x		=	\$
Ingham	\$ 1,600	\$ 1,637	\$ 1,709		\$ 1,709	x	0.057	x	0.6	x		x		=	\$
Ionia	\$ 1,350	\$ 1,381	\$ 1,442		\$ 1,442	x	0.038	x	0.6	x		x		=	\$
Iosco	\$ 1,250	\$ 1,279	\$ 1,335		\$ 1,335	x	0.030	x	0.6	x		x		=	\$
Iron	\$ 688	\$ 703	\$ 734		\$ 734	x	0.044	x	0.6	x		x		=	\$
Isabella	\$ 1,100	\$ 1,125	\$ 1,175		\$ 1,175	x	0.044	x	0.6	x		x		=	\$
Jackson	\$ 1,650	\$ 1,688	\$ 1,762		\$ 1,762	x	0.041	x	0.6	x		x		=	\$
Kalamazoo	\$ 1,800	\$ 1,841	\$ 1,922		\$ 1,922	x	0.044	x	0.6	x		x		=	\$
Kalkaska	\$ 1,500	\$ 1,535	\$ 1,602		\$ 1,602	x	0.037	x	0.6	x		x		=	\$
Kent	\$ 1,700	\$ 1,739	\$ 1,816		\$ 1,816	x	0.042	x	0.6	x		x		=	\$
Keweenaw	\$ 600	\$ 614	\$ 641		\$ 641	x	0.031	x	0.8	x		x		=	\$
Lake	\$ 1,000	\$ 1,023	\$ 1,068		\$ 1,068	x	0.044	x	0.8	x		x		=	\$
Lapeer	\$ 2,400	\$ 2,455	\$ 2,563		\$ 2,563	x	0.036	x	0.6	x		x		=	\$
Leelanau	\$ 2,900	\$ 2,967	\$ 3,097		\$ 3,097	x	0.032	x	0.4	x		x		=	\$
Lenawee	\$ 1,675	\$ 1,714	\$ 1,789		\$ 1,789	x	0.035	x	0.6	x		x		=	\$
Livingston	\$ 3,000	\$ 3,069	\$ 3,204		\$ 3,204	x	0.037	x	0.6	x		x		=	\$
Luce	\$ 650	\$ 665	\$ 694		\$ 694	x	0.029	x	0.2	x		x		=	\$
Mackinac	\$ 550	\$ 563	\$ 587		\$ 587	x	0.034	x	0.5	x		x		=	\$
Macomb	\$ 3,750	\$ 3,836	\$ 4,005		\$ 4,005	x	0.041	x	0.6	x		x		=	\$
Manistee	\$ 1,000	\$ 1,023	\$ 1,068		\$ 1,068	x	0.038	x	0.3	x		x		=	\$
Marquette	\$ 625	\$ 639	\$ 668		\$ 668	x	0.035	x	0.6	x		x		=	\$
Mason	\$ 950	\$ 972	\$ 1,015		\$ 1,015	x	0.041	x	0.7	x		x		=	\$

County	2007 1/2 Valuation Per Acre*	2008 Land Value 2007 Value*1.023	2009 Land Value 2008 Value*1.044		2009 Land Value	x	2008 Average Millage in County*	x	County Factor	x	Years Land in CF (Max 7)	x	Acres With- drawn	=	Penalty Amount
Mecosta	\$ 1,150	\$ 1,176	\$ 1,228		\$ 1,228	x	0.040	x	0.6	x		x		=	\$
Menominee	\$ 650	\$ 665	\$ 694		\$ 694	x	0.038	x	0.7	x		x		=	\$
Midland	\$ 1,100	\$ 1,125	\$ 1,175		\$ 1,175	x	0.040	x	0.4	x		x		=	\$
Missaukee	\$ 1,200	\$ 1,228	\$ 1,282		\$ 1,282	x	0.040	x	0.8	x		x		=	\$
Monroe	\$ 2,050	\$ 2,097	\$ 2,189		\$ 2,189	x	0.042	x	0.6	x		x		=	\$
Montcalm	\$ 1,200	\$ 1,228	\$ 1,282		\$ 1,282	x	0.038	x	0.6	x		x		=	\$
Montmorency	\$ 1,000	\$ 1,023	\$ 1,068		\$ 1,068	x	0.034	x	0.6	x		x		=	\$
Muskegon	\$ 1,125	\$ 1,151	\$ 1,202		\$ 1,202	x	0.044	x	0.6	x		x		=	\$
Newaygo	\$ 1,250	\$ 1,279	\$ 1,335		\$ 1,335	x	0.046	x	0.6	x		x		=	\$
Oakland	\$ 8,250	\$ 8,440	\$ 8,811		\$ 8,811	x	0.044	x	0.6	x		x		=	\$
Oceana	\$ 1,400	\$ 1,432	\$ 1,495		\$ 1,495	x	0.032	x	0.5	x		x		=	\$
Ogemaw	\$ 1,175	\$ 1,202	\$ 1,255		\$ 1,255	x	0.037	x	0.6	x		x		=	\$
Ontonagon	\$ 425	\$ 435	\$ 454		\$ 454	x	0.040	x	0.8	x		x		=	\$
Osceola	\$ 1,050	\$ 1,074	\$ 1,121		\$ 1,121	x	0.039	x	0.6	x		x		=	\$
Oscoda	\$ 1,350	\$ 1,381	\$ 1,442		\$ 1,442	x	0.035	x	0.4	x		x		=	\$
Otsego	\$ 1,300	\$ 1,330	\$ 1,388		\$ 1,388	x	0.036	x	0.5	x		x		=	\$
Ottawa	\$ 3,700	\$ 3,785	\$ 3,952		\$ 3,952	x	0.041	x	0.3	x		x		=	\$
Presque Isle	\$ 775	\$ 793	\$ 828		\$ 828	x	0.029	x	0.6	x		x		=	\$
Roscommon	\$ 1,800	\$ 1,841	\$ 1,922		\$ 1,922	x	0.037	x	0.6	x		x		=	\$
Saginaw	\$ 950	\$ 972	\$ 1,015		\$ 1,015	x	0.040	x	0.6	x		x		=	\$
Saint Clair	\$ 2,400	\$ 2,455	\$ 2,563		\$ 2,563	x	0.041	x	0.6	x		x		=	\$
Saint Joseph	\$ 1,000	\$ 1,023	\$ 1,068		\$ 1,068	x	0.037	x	0.6	x		x		=	\$
Sanilac	\$ 1,200	\$ 1,228	\$ 1,282		\$ 1,282	x	0.036	x	0.6	x		x		=	\$
Schoolcraft	\$ 650	\$ 665	\$ 694		\$ 694	x	0.036	x	0.5	x		x		=	\$
Shiawassee	\$ 1,175	\$ 1,202	\$ 1,255		\$ 1,255	x	0.038	x	0.6	x		x		=	\$
Tuscola	\$ 1,350	\$ 1,381	\$ 1,442		\$ 1,442	x	0.037	x	0.4	x		x		=	\$
Van Buren	\$ 1,100	\$ 1,125	\$ 1,175		\$ 1,175	x	0.036	x	0.6	x		x		=	\$
Washtenaw	\$ 3,800	\$ 3,887	\$ 4,058		\$ 4,058	x	0.046	x	0.6	x		x		=	\$
Wayne	\$ 3,900	\$ 3,990	\$ 4,165		\$ 4,165	x	0.045	x	0.6	x		x		=	\$
Wexford	\$ 1,250	\$ 1,279	\$ 1,335		\$ 1,335	x	0.044	x	0.3	x		x		=	\$

*Calculated by Department of Treasury