



**COMMERCIAL FOREST PROGRAM
LISTING LAND WITH A SUSTAINABLE
FOREST CONSERVATION EASEMENT**

INFORMATION

Required by authority of Part 512 of 1994 PA 451, as amended.

The Commercial Forest (CF) program provides a tax incentive to private landowners to retain and manage forest land for long-term timber production.

Section 51201 Owner of commercial forestland subject to sustainable forest conservation easement; specific tax; application for sustainable forest conservation easement tax incentives; form; information; cutting or removing forest products; violation; penalty; definitions.

Sec. 51201. (1) Notwithstanding section 51105, an owner of commercial forestland that is subject to a sustainable forest conservation easement is subject to an annual specific tax equal to the annual specific tax levied under section 51105 less 15 cents per acre. The specific tax described in this section shall be administered, collected, and distributed in the same manner as the specific tax levied in section 51105.

(2) An application for sustainable forest conservation easement tax incentives described in this part shall be submitted on a form prescribed by the department. The application shall be postmarked or delivered to the department not later than April 1 to be eligible for approval for the following tax year. In addition to any information that the department may reasonably require by rule, the applicant shall provide all of the following to the department:

(a) A nonrefundable application fee in the amount of \$2.00 per acre or fraction of an acre, but not less than \$200.00 and not more than \$1,000.00. The department shall remit the application fee to the state treasurer for deposit into the commercial forest fund under section 51112.

(b) A copy of the conservation easement covering the forestland.

(3) The owner of commercial forestlands subject to a sustainable forest conservation easement is entitled to cut or remove forest products on his or her commercial forestlands if the owner complies with part 511 and the requirements of the sustainable forest conservation easement.

(4) If commercial forestland subject to a sustainable forest conservation easement is used in violation of this part or the sustainable forest conservation easement, the owner in addition to any other penalties provided by law shall pay a penalty, per acre, for each year in which the violation occurs equal to the difference between the specific tax paid under this part and the specific tax that would otherwise be paid under part 511. The specific tax collected under this part shall be paid to the township treasurer in which the commercial forestland is located.

The penalty shall be distributed by the township treasurer in the same manner as the specific tax is distributed.

(5) As used in this part:

(a) "Commercial forestland" means commercial forestland that is enrolled under part 511.

(b) "Department" means the department of natural resources.

(c) "Forestland" means that term as defined in part 511.

(d) "Sustainable forest conservation easement" means a conservation easement described in section 2140 on commercial forestland that is approved by the department and meets all of the following:

(i) Is an easement granted in perpetuity to this state, a political subdivision of this state, or a charitable organization described in section 501(c)(3) of the internal revenue code, 26 USC 501, that also meets the requirements of section 170(h)(3) of the internal revenue code, 26 USC 170.

(ii) Covers commercial forestland of 40 or more acres in size.

(iii) Provides that the forestland subject to the conservation easement or the manager of the forestland subject to the conservation easement is and continues to be certified under a sustainable forestry certification program that uses independent third party auditors and that is recognized by the department.

(iv) Provides that the forestland subject to the conservation easement provides for the nonmotorized recreational use of the forestland by members of the public.

Part 2, Subpart 11 of 1994 PA 451, as amended

Sec. 2140. "Conservation easement" means an interest in land that provides limitation on the use of land or a body of water or requires or prohibits certain acts on or with respect to the land or body of water, whether or not the interest is stated in the form of a restriction, easement, covenant, or condition in a deed, will, or other instrument executed by or on behalf of the owner of the land or body of water or in an order of taking, which interest is appropriate to retaining or maintaining the land or body of water, including improvements on the land or body of water, predominantly in its natural, scenic, or open condition, or in an agricultural, farming, open space, or forest use, or similar use or condition.



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LISTING LAND WITH A SUSTAINABLE
FOREST CONSERVATION EASEMENT**

APPLICATION

FOR DNR USE ONLY
Case Number
Owner ID
Postmark

INSTRUCTIONS:

- Application must be postmarked or delivered **no later than April 1**, to be eligible for listing on January 1 of the following tax year.
- Land must be approved for CF listing prior to approval as a CF listing with a sustainable forest conservation easement.
- Land must be in compliance with all CF statutory requirements.
- Land already subject to other tax exempt programs such as Farmland and Open Space Preservation or Qualified Forest Property Tax Exemption is not eligible for listing in this program.
- Application must be typed or printed, signed by all legal landowners and notarized.
- A copy of the sustainable conservation easement must be submitted with this application.
- The CF parcel ID number must be provided when describing land to be considered. Contact the Michigan DNR if you do not know this number.
Parcel descriptions may be submitted electronically, on CD, or emailed to businsks@michigan.gov (referencing your owner ID) with this application in Microsoft Excel or Comma Separated Values (CSV) format.

1. PRIMARY OWNER (WHERE OFFICIAL CORRESPONDENCE SHOULD BE SENT)		2. OWNER TYPE (CHECK ONLY ONE)	
Name		<input type="checkbox"/> Forest Industry	<input type="checkbox"/> Private Individual(s)
Address		<input type="checkbox"/> Other Business	<input type="checkbox"/> Club or Group
City, State & ZIP		<input type="checkbox"/> Other (explain):	
Telephone (Work) ()	Telephone (Home) ()	E-mail address	
3. ALL ADDITIONAL OWNERS (ATTACH ADDITIONAL SHEETS IF NECESSARY)			
Name		Name	
Address		Address	
City, State & ZIP		City, State & ZIP	
Telephone (Work) ()	Telephone (Home) ()	Telephone (Work) ()	Telephone (Home) ()
Name		Name	
Address		Address	
City, State & ZIP		City, State & ZIP	
Telephone (Work) ()	Telephone (Home) ()	Telephone (Work) ()	Telephone (Home) ()
4. LAND APPLICATION			
All parcels in this application are listed in CF? <input type="checkbox"/> Yes <input type="checkbox"/> No			
All parcels in this application are in compliance with the CF statutory requirements, including, but not limited to, a DNR-approved Forest Management Plan and a Forest Management Plan Certification? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If you answered No to either of these questions, you do not qualify for a "CF Listing with a Sustainable Conservation Easement". Contact the Michigan DNR for further information.			

5. LEGAL LAND DESCRIPTION(S)

- *Net acres include easements, but not rights-of-way or land owned in fee title by others. Submit copies of any maps, sketches or drawings that identify the land to be considered. Use additional sheets if necessary. The CF parcel ID number must be provided. Contact the Michigan DNR if you do not know this number. Parcel descriptions may be submitted electronically, on CD, or e-mailed to businks@michigan.gov (referencing your owner ID) with this application in Microsoft Excel or Comma Separated Values (CSV) format.

	CF Parcel ID #	County	Township	Town	Range	Section	Net Acres*
	12345	Clinton	Bath	5N	1W	23	40.0
Legal Description: NE 1/4 of NE 1/4							

Example

	CF Parcel ID#	County	Township	Town	Range	Section	Net Acres*
1							

Legal Description:

DNR USE ONLY	<input type="checkbox"/> Approve	Date:	<input type="checkbox"/> Deny	Date:	Reason(s)
	Initials:		Initials:		

	CF Parcel ID#	County	Township	Town	Range	Section	Net Acres*
2							

Legal Description:

DNR USE ONLY	<input type="checkbox"/> Approve	Date:	<input type="checkbox"/> Deny	Date:	Reason(s)
	Initials:		Initials:		

	CF Parcel ID#	County	Township	Town	Range	Section	Net Acres*
3							

Legal Description:

DNR USE ONLY	<input type="checkbox"/> Approve	Date:	<input type="checkbox"/> Deny	Date:	Reason(s)
	Initials:		Initials:		

	CF Parcel ID#	County	Township	Town	Range	Section	Net Acres*
4							

Legal Description:

DNR USE ONLY	<input type="checkbox"/> Approve	Date:	<input type="checkbox"/> Deny	Date:	Reason(s)
	Initials:		Initials:		

	CF Parcel ID#	County	Township	Town	Range	Section	Net Acres*
5							

Legal Description:

DNR USE ONLY	<input type="checkbox"/> Approve	Date:	<input type="checkbox"/> Deny	Date:	Reason(s)
	Initials:		Initials:		

TOTAL NET ACRES:

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6. ATTEST TO APPLICATION (ALL OWNERS MUST SIGN IN PRESENCE OF NOTARY)

I (we) hereby certify that, to the best of my (our) knowledge and belief, the foregoing statements contained herein and on all attachments are true and correct and I (we) hereby apply to have these lands listed as Commercial Forests with a sustainable conservation easement. I (we) also certify that I (we) will fully comply with the statute and its administrative rules for all lands in this application that are listed under the statute, and will devote these lands to Commercial Forest management.

Signed on this _____ day of _____, 200__ at (City) _____ (State) _____

Signature of Primary Owner or Signature of Power of Attorney (submit copy of Power of Attorney)

Signatures of Additional Owners (All owners must sign in presence of Notary Public.)

Owner _____ Date _____ Owner _____ Date _____

Owner _____ Date _____ Owner _____ Date _____

7. NOTARY PUBLIC (PLEASE PRINT OR TYPE)

STATE OF MICHIGAN (OR STATE OF) _____, COUNTY OF _____

ON THIS _____ DAY OF _____, 200__ BEFORE ME THE UNDERSIGNED NOTARY PUBLIC WITHIN AND FOR THE SAID COUNTY DID

PERSONALLY APPEAR _____ (OWNER NAMES)

TO ME KNOWN TO BE THE SAME PERSON(S) WHO EXECUTED THE FOREGOING INSTRUMENT AND WHO ACKNOWLEDGED THE SAME TO BE (HIS/HER/THEIR) FREE ACT AND DEED.

NOTARY BLOCK (PLEASE PRINT OR TYPE)

Name	Telephone (Work) ()
Address	My Commission Expires
City, State & ZIP	Signature

8. NON-REFUNDABLE LISTING APPLICATION FEE

A non-refundable listing application fee must be submitted with this application, as shown below:

- 200 Acres or less – listing application fee is \$200.
- 201 Acres or more – listing application fee is \$2.00 per acre, or fraction of an acre, up to a maximum fee of \$1,000.
- 1,000 Acres or more – listing application fee is \$1,000.

This application must be postmarked or delivered no later than April 1, to be eligible for listing on January 1 of the following tax year.

Send this application and a check or money order made payable to "State of Michigan" (do not send cash) to:

QUESTIONS – Call Michigan Department of Natural Resources, Forest, Mineral & Fire Management at (517) 373-1275

DNR CASHIER'S USE ONLY (73550-51200-9026)

**COMMERCIAL FOREST LISTING APPLICATION
CONSERVATION EASEMENT
FOREST MINERAL & FIRE MANAGEMENT
MICHIGAN DEPARTMENT OF NATURAL RESOURCES
PO BOX 30452
LANSING MI 48909-7952**