



QUALIFIED FOREST PROPERTY PROGRAM ANNUAL LANDOWNER REPORT

This information issued under the authority of Act 378 PA 2006. Filing is mandatory.

NOTE: Act 378 PA 2006 requires that an owner of Qualified Forest (QF) Property annually report to the Michigan Department of Natural Resources (DNR) the amount of timber produced and whether any buildings or structures have been constructed on QF property. Return completed form to the Michigan DNR **by MAY 1 of each year** to report for the previous year (i.e. by May 1 of 2009 to report for 2008).

ANNUAL REPORT FOR YEAR: _____

1. LANDOWNER	
Name of Land Owner	Home Telephone ()
Address	Work Telephone ()
City, State, ZIP	E-mail

2. QFP PARCEL ACTIVITY REPORT

1. Have any buildings or structures been constructed on your QF property during the previous year? Yes No
If YES, Enter the county, township and tax parcel ID number(s) on which the construction has occurred:

County	Township	Tax Parcel Number

2. Was any timber harvested from your QF property during the previous year? If Yes, Yes No
a) Enter the county, township and tax parcel ID number(s), ONLY FOR THE PARCELS ON WHICH A HARVEST OCCURRED.

County	Township	Tax Parcel Number

b) Enter the TOTAL VOLUME HARVESTED on the above parcels (See Instructions.)

Thousand Board Feet (MBF)	Standard Cord (4' x4' x8')	Tons

3. CERTIFICATION

I certify, under penalty of perjury, that I am an owner of Qualified Forest Property and that all information on this form is true to the best of my knowledge.

Owner's Signature

Date

RETURN COMPLETED FORM TO:

Qualified Forest Property Tax Exemption
Forest, Mineral & Fire Management
Michigan Department of Natural Resources
PO Box 30452
Lansing, MI 48909-7952
Telephone: 517-373-1277

**INSTRUCTIONS FOR COMPLETING THE
QUALIFIED FOREST PROPERTY PROGRAM ANNUAL LANDOWNER REPORT (PR4202)**

This form must be filed annually by the landowner for land that is Qualified Forest property. Submit this form **by May 1 of each year** to report on the previous calendar year's activity (e.g. by May 1, 2009 to report for 2008). Harvest information will be considered when the Recapture Tax is calculated, if/when the QF exemption is ever rescinded on the property.

Questions: Contact the Michigan DNR Service Forester for the county in which your land is located. See attached Michigan DNR Form IC4113-A (Rev. 10/16/2007) – Service Foresters.

ENTER the CALENDER YEAR for which you are reporting (example: 2008)

SECTION 1 – LANDOWNER

Enter Primary Landowner contact information.

SECTION 2 – QF PARCEL ACTIVITY REPORT

Question 1 - Buildings or Structures - Answer YES or NO

- a) If you answer NO, go to Question 2.
- b) If you answer YES,
 - Enter the Tax Parcel ID# (s) on which the construction occurred.
 - Please note that the tax parcel(s) on which there has been construction is no longer eligible to be Qualified Forest Property. You must submit a "Request to Rescind Qualified Forest Property Tax Exemption" (Treasury Form 4450) to the Township Assessor for either the entire parcel or for the portion of the parcel on which the building or structure was constructed, if the remaining portion meets the QFP criteria.

Question 2 - Timber Harvest – Answer YES or NO

- a) If you answer NO, go to Section 3 and complete Certification.
- b) If you answer YES,
 - Enter the Tax Parcel ID#'s for each parcel on which a harvest occurred.
 - Enter the total volume of timber that was harvested. Forest products are primarily sold as thousand board feet (MBF), **or** standard cords (4 feet x 4 feet x 8 feet), **or** by weight (tons). Report your volumes in the appropriate measurement. Please note the following:
 - Sawlogs and veneer are normally sold as thousand board feet (MBF).
 - Sawbolts are normally sold as standard cords.
 - Pulpwood is sold as either cords **or** by weight. Pulpwood weights are often converted to cords using industry standards. Landowners frequently receive summaries of both delivered weights and the same weights converted to cords. **Report one or the other to avoid double accounting.**
 - Fuelwood – Timber cut for firewood is often measured in face cords. Three (3) face cords equal one (1) standard cord.
 - **If you are unsure of how to report harvest volumes, check with your forestry consultant, timber producer, or Michigan DNR Service Forester.**

SECTION 3 – CERTIFICATION

- 1. Landowner must sign and date the report form.

RETURN THE COMPLETED FORM TO THE MICHIGAN DNR at the address provided, by May 1.

EXCERPTS FROM MICHIGAN COMPILED LAWS (MCL)

Section 211.7jj[5]

(5) 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 with the local tax collecting unit a rescission form prescribed by the department of treasury. An owner who fails to file a rescission as required by this subsection is subject to a penalty of \$5.00 per day for each separate failure beginning after the 90 days have elapsed, up to a maximum of \$1,000.00. This penalty shall be collected under 1941 PA 122, MCL 205.1 to 205.31, and shall be deposited in the general fund of this state.

Section 211.7jj[10]

(10) If qualified forest property is exempt under this section, an owner of that qualified forest property shall annually report to the department of natural resources on a form prescribed by the department of natural resources the amount of timber produced on that qualified forest property and whether any buildings or structures have been constructed on the qualified forest property. Beginning in 2008, and every 3 years thereafter, the department of natural resources shall provide to the standing committees of the senate and house of representatives with primary jurisdiction over forestry issues a report that includes all of the following:

- (a) The number of acres of qualified forest property in each county.
- (b) The amount of timber produced on qualified forest property each year.



SERVICE FORESTERS

This information is provided by authority of the Michigan Department of Natural Resources.

The following is a list of Michigan DNR Service Foresters and the counties for which they have commercial forest, forest stewardship, and other forestry assistance responsibilities.

OFFICE LOCATION	SERVICE FORESTER & CONTACT INFORMATION	COUNTIES COVERED	
Baraga Management Unit 427 US 41 North Baraga MI 49908	Gary Willis 906-353-6651 willisg2@michigan.gov	Baraga Gogebic Houghton	Iron Keweenaw Ontonagon
Escanaba Management Unit 6833 Hwy 2, 41 & M-35 Gladstone MI 49837	Ernie Houghton 906-786-2351 houghtoe@michigan.gov	Alger (West 1/2) Delta (<u>except</u> Garden Peninsula)	Dickinson Marquette Menominee
Newberry Operations Service Center 5100 State Hwy. M-123 Newberry MI 49868-8117	Richard Stevenson 906-293-5131 stevenrd@michigan.gov	Alger (East 1/2) Chippewa Delta (Garden Peninsula <u>Only</u>)	Luce Mackinac Schoolcraft
Indian River Field Office PO Box 10, 6984 Wilson Indian River MI 49749	Tom Stone 231-238-4282 stonet@michigan.gov	Alcona Alpena Antrim Charlevoix Cheboygan Crawford Emmett Iosco	Kalkaska Montmorency Ogemaw Oscoda Otsego Presque Isle Roscommon
Cadillac Operations Service Center 8015 Mackinaw Trail Cadillac MI 49601	Steve Kalisz 231-775-9727, ext. 6043 kaliszs@michigan.gov	Arenac Bay Benzie Clare Gladwin Grand Traverse Isabella Lake Leelanau Manistee Mason	Mecosta Midland Missaukee Montcalm Muskegon Newaygo Oceana Osceola Ottawa Wexford
Southern Lower Peninsula PO Box 30452 Lansing MI 48909-7952	Michael Hanley 517-241-1608 hanleym@michigan.gov	Allegan Barry Berrien Branch Calhoun Cass Clinton Eaton Genesee Gratiot Hillsdale Huron Ingham Ionia Jackson Kalamazoo	Kent Lapeer Lenawee Livingston Macomb Monroe Oakland Saginaw Sanilac St. Clair St. Joseph Shiawassee Tuscola VanBuren Washtenaw Wayne