



Instructions for New Applicants to the Qualified Forest Program (QFP)

Eligibility Requirements

- Each tax parcel must be 20 contiguous acres or more in size.
- Tax parcels 20-39.9 acres must be not less than 80% stocked with productive forest.
- Tax parcels 40 acres or more must be not less than 50% stocked with productive forest.
- Tax parcels that contain both agricultural use land and productive forests may be enrolled if the combination of the two uses exceeds the above listed stocking requirements. **Note:** Provide Treasury Form 5020 to your Township assessor to indicate the acres of agricultural use on the parcel(s). Available at www.michigan.gov/qfp

Submitting Your Application

If your parcel meets the above requirements, submit the following items on or before **September 1st** to qualify for the QFP tax exemption in the next tax year:

1. Qualified Forest Program Application (MDARD QFP Form 1).
2. Copy of parcel(s) Forest Management Plan (FMP).
3. QFP Stand Summary and Harvest Schedule (MDARD QFP Form 2).
4. Copy of the most recent deed and/or land contract reflecting the current ownership.
5. Copy of tax bill(s) for each parcel that you wish to enroll.
6. An application fee of \$50 (non-refundable) per FMP made payable to *State of Michigan*.
Note: If FMP covers more than one township include a \$50 fee per township.

1. QUALIFIED FOREST PROGRAM APPLICATION

An application per Township and/or ownership pattern is required.

A. Contact Information for Qualified Forest Program Application

1. Contact Name: First and last name of landowner that will serve as the primary contact.
2. Mailing Address: Address where correspondence from MDARD should be mailed.
3. Email Address.
4. Phone Number.

B. Owner(s) Listed on Deed or Land Contract

1. Owner(s) listed on deed or land contract: The names of individuals, LLC, Trust, Corporation, etc. listed as owners on the deed or land contract. Include the last 4 Digits of Social Security Number for **ALL** individuals. If land is owned by an LLC, Trust, Corporation, etc., list the name of the entity in the first line and the names and titles of the individuals who have the authority to sign on behalf of the entity on the subsequent lines.

C. Location of Parcel(s)

1. County: The name of the County where the property is located.
2. Township: The name of the Township where the property is located.

B. Tax Parcels for Enrollment

1. Tax Parcel ID Number: The complete tax parcel ID number for of each parcel offered for enrollment. **Note:** each parcel must be **20** acres or larger.
2. Acres: The total number of acres for each tax parcel.
3. CF to TQF Transfer: If you are transferring land from Commercial Forest (CF) to QFP, indicate yes in the space provided. (see CF to TQF Procedure located at www.michigan.gov/qfp for more information)
Note: If a parcel is being split or combined for enrollment, we require assessor approval and confirmation of new parcel information in writing (parcel number, legal description, etc.).

2. FOREST MANAGEMENT PLAN

Attach a copy of the FMP written by a Qualified Forester. A list of Qualified Foresters and the FMP Checklist is available at www.michigan.gov/qfp.

3. QFP STAND SUMMARY AND HARVEST SCHEDULE

This form summarizes the stand conditions of all land being enrolled in QFP and states the beginning of the harvest window for stand.

A. Qualified Forest Program Application Information

1. Contact Name.

B. Forest Management Plan Information

1. Forester Name: The name of the Qualified Forester that wrote the FMP.
2. Year FMP Developed: The year that the FMP was written.
3. Year FMP Expires: The year the FMP expires.
4. Number of Stands in FMP: The number of stands (management units) in the FMP.

C. Stand Summary and Harvest Schedule - The QFP will notify the landowner when timber harvest is scheduled to occur, based upon the FMP. The following information is necessary in order to provide the notifications:

1. Stand ID Number: The unique number given to the stand (management unit) in the FMP and Map.
2. Stand Type: MDNR Inventory Cover Types. Include the letter designation for the cover type. A key of MDNR inventory cover types is attached. **Note:** ALL stands need be included in the harvest schedule, even if they include water, marsh, grass, et cetera.
3. Tree Size: Density: Include the number designation for the Tree size - density. A key of MDNR inventory cover types is attached.
4. Stand Acres: Number of acres within the stand (management unit). **Note:** The total number of acres for all stands should equal the total number of acres applied for on the QFP application.
5. Harvest Year: Year the timber harvest is scheduled to occur. List the first year that the timber harvest is scheduled to take place. **Note:** MDARD allows a 3-year window for timber harvest. The QFP Statute (MCL 211.7jj[1]) allows for a 3-year grace period on timber harvest. Therefore, we will accept a maximum harvest window of 6 years (i.e. 2030-2035).
6. Harvest Type: The type of timber harvest to be completed on the stand. If a stand does not have a timber harvest, leave it blank.

D. Additional Stands – if you need to list more than 11 stands, please continue the Harvest Schedule using additional copies of QFP Stand Summary and Harvest Schedule (MDARD QFP Form 2). Indicate page numbers and total number of pages at the bottom of each page of the form.

4. DEED(S) AND/OR LAND CONTRACT(S)

Attach a copy of the most recent deed and/or land contract for each parcel in the application. This information is utilized to determine the correct ownership pattern and verify the owner(s) hold the timber rights to the parcel(s).

5. TAX BILL(S)

Attach a copy of the most recent tax bill, notice of assessment or record card for each parcel to be enrolled. The tax bill, notice of assessment or record card **MUST** contain the landowner or business name, tax parcel ID number, and legal description.

6. APPLICATION FEE

An application fee of \$50 (non-refundable) per FMP made payable to *State of Michigan*. **Note:** If FMP covers more than one township (tax collecting unit), include a \$50 fee per township.

Application Submission

Send the above listed 6 items to the following address:

QFP
MDARD-ESD
P.O. Box 30776
Lansing, MI 48909

If you wish to send in your information via email, please submit items 1-5 to the following email address: mdard-qfp@michigan.gov. **Note:** you will receive an email confirmation if your email has been successfully received. You will also need to send a check made payable to State of Michigan for the application fee along with a hard copy of your QFP Application Form (MDARD QFP Form 1), to the above listed address.

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IMPORTANT: Complete applications must be post marked by SEPTEMBER 1 in order to qualify for the exemption in the next tax year.

If you have any questions or concerns, please contact us at (517) 284-5630 or MDARD-QFP@michigan.gov.

MDNR INVENTORY COVER TYPES

Stand Type Symbols

A – Aspen
B – Paper Birch
C – Cedar
D – Treed Bog
E – Lowland Hardwoods
F – White Spruce/Fir
G – Grass
H – Hemlock
I – Local Use (various
non-commercial or exotic)
J – Jack Pine
K – Rock
L – Lowland Brush
M – Northern Hardwoods
N – Marsh
O – Oak
P – Lowland Poplar (Bam)
Q – Mixed Lowland Conifers
R – Red Pine
S – Black Spruce
T – Tamarack
U – Upland Brush
V – Bog or Muskeg
W – White Pine
X – Non-Stocked
Y – Sand Dunes
Z – Water
AG- Agriculture
LM – Lowland Mixed
MC – Upland Mixed Conifers
MD – Mixed Deciduous
UM – Upland Mixed

Tree size - Density

0 – Unstocked
1 – Seedlings/Saplings – Poorly Stocked
2 – Seedlings/Saplings – Moderately Stocked
3 – Seedlings/Saplings – Well Stocked

4 – Poletimber – Poorly Stocked
5 – Poletimber – Moderately Stocked
6 – Poletimber – Well Stocked

7 – Sawtimber – Poorly Stocked
8 – Sawtimber – Moderately Stocked
9 – Sawtimber – Well Stocked

Forest Practice Types

When completing the *Harvest Schedule* section of the QFP Stand Summary and Harvest Schedule, use **ONLY** the key words (bolded) below.

Artificial Regeneration—Process by which a stand is replaced by artificial planting of seed, seedlings, or young trees.

Clearcut—Harvesting method that removes all trees in an area in one operation. Regeneration occurs as a result of one (or many) of the following: seed or seedlings present before cutting; dormant seed on the ground; seed that disperses from adjoining stands; artificial planting or seeding. Clearcutting is most often used with species that require full sunlight in order to reproduce and grow well. Produces an even-aged forest.

No Practice—No harvest or other forest management practice is being implemented on a stand. Please include the expiration year of the management plan.

Salvage Treatment—Harvesting trees that have been killed or are in danger of being killed by insects, disease, fire, wind, flood, or other unexpected cause to recover their economic value.

Seed Tree Harvest—Harvest where all trees are removed from harvest area, except for a few scattered trees that provide seed to establish a new stand. Produces an even-aged forest.

Selection Harvest—Harvest where individual or small groups of trees are cut at periodic intervals (usually 8-15 years) based upon their physical condition or degree of maturity. Produces an uneven-aged forest.

Shelterwood Harvest—Harvest where trees are removed in a series of two or more cuttings, allowing establishment of new seedling growth under the partial shade and protection of older trees. Produces an even-aged forest. **Note: The first entry in a Shelterwood Harvest system should be called “Shelterwood Harvest”; each associated entry that follows should be referred to as a “Thinning”.**

Thinning—Cutting scattered trees or rows of trees to reduce stocking, and to concentrate growth on the small number of high-quality trees that remain.

Timber Stand Improvement—Practice of removing undesirable trees, shrubs, vines, or other vegetation to achieve the desired stocking of the best quality trees.