

# Assessor's Confirmation of Agricultural Use Property Acreage for the Purpose of Determining if Land may be Exempt as Qualified Forest Property

Issued under authority of Public Act 107 of 2015.

**INSTRUCTIONS:** Part 1 of this form must be completed by the landowner requesting a determination of Agricultural Use Property and presented to the local assessor for completion. The assessor must complete Part 2 of this form within 30 days of the request for determination, and send a copy of the completed form to the landowner for use in Qualified Forest Program Application submission.

PART 1	
Street Address of Property	County
City/Township/Village Where Real Property is Located	<input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village
Name of Property Owner(s)	Property ID Number (from Tax Bill or Assessment Notice)
Daytime Telephone Number	E-mail Address
Legal Description (Legal Description is required, attach additional sheets if necessary)	
Signature of Property Owner(s)	Date
PART 2	
Number of Acres in the Parcel	Number of Acres of Agricultural Use Property
Assessor's Signature	Date

## **Instructions Assessor's Confirmation of Agricultural Use Property Acreage for the Purpose of Determining if Land may be Exempt as Qualified Forest Property (Form 5020)**

This form is used by a landowner to request that the local assessor confirm the number of acres of agricultural use property on a parcel of real property. It is necessary to determine the number of acres of agricultural use only when the landowner is intending to submit an application to the Michigan Department of Agriculture and Rural Development for exemption of the parcel from certain school millage, as Qualified Forest Property. Part #1 of this form must be completed by the landowner requesting the determination and presented to the local assessor for completion. The assessor must complete Part #2 of this form within 30 days of the request for the determination and return a copy of the completed form to the landowner for use in submitting with their Qualified Forest Application.

### **EXCERPTS FROM MICHIGAN COMPILED LAWS (MCL)**

#### **Section 7jj(16)(a)**

(a) "Agricultural use property" means real property devoted primarily to agricultural use as that term is defined in section 36101 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.36101.

#### **Section 324.36101 (b)**

"Agricultural use" means the production of plants and animals useful to humans, including forages and sod crops; grains, feed crops, and field crops; dairy and dairy products; poultry and poultry products; livestock, including breeding and grazing of cattle, swine, captive cervidae, and similar animals; berries; herbs; flowers; seeds; grasses; nursery stock; fruits; vegetables; maple syrup production; Christmas trees; and other similar uses and activities. Agricultural use includes use in a federal acreage set-aside program or a federal conservation reserve program. Agricultural use does not include the management and harvesting of a woodlot.

#### **Section 7jj(16)(k)**

(k) "Qualified forest property" means a parcel of real property that meets all of the following conditions as determined by the department of agriculture and rural development:

(i) Is not less than 20 contiguous acres in size. For parcels less than 40 acres, not less than 80% shall be stocked with productive forest capable of producing forest products. For parcels 40 acres or more, not less than 50% shall be stocked with productive forest capable of producing forest products. Contiguity is not broken by a road, a right-of-way, or property purchased or taken under condemnation proceedings by a public utility for power transmission lines if the 2 parcels separated by the purchased or condemned property were a single parcel prior to the sale or condemnation.

(ii) Is subject to an approved forest management plan.

(iii) If a parcel contains both productive forest and agricultural use property, an owner may apply for a designation as qualified forest property if the combined acreage of the productive forest and the agricultural use property meets all of the following requirements:

(A) The parcel is not less than 20 contiguous acres. If a parcel is less than 40 acres, not less than 80% shall be the combined productive forest and agricultural use property. If the parcel is 40 acres or more, not less than 50% shall be the combined productive forest and agricultural use property.

**(B) The acreage of agricultural use property on the parcel shall be determined by the assessor in the local tax collecting unit in which the parcel is located. The property owner shall request the determination. The assessor shall report the acreage of the agricultural use property in a form prescribed by the state tax commission to the property owner and the department within 30 days of the date of the request for the determination.** An owner that disagrees with an assessor's determination of the acreage of agricultural use property on the parcel may appeal that determination to the board of review under section 53b. If the property owner converts all or part of the agricultural use property to forest property by planting trees or other means, the property owner shall notify the department and the assessor of the conversion and the forest management plan shall be modified to reflect the change in use. (Emphases Added.)