

What is Michigan's Qualified Forest Program?

The Qualified Forest Program (QFP) provides a property tax exemption on privately-owned forest property that is considered to be Qualified Forest Property. In exchange for the property tax exemption, landowners must manage their forests in a sustainable fashion for commercial harvest, wildlife habitat enhancement, and improvement of other non-forest resources. Management of the forest resources must be consistent with a professionally-developed forest management plan.

How does land qualify for the program?

- Parcels must be 20 acres or larger to qualify.
- Parcels from 20-39 acres must be at least 80 percent stocked with forest capable of producing wood products.
- Parcels from 40-640 acres must be at least 50 percent stocked with forest capable of producing wood products.
- A forest management plan is required for the parcels being enrolled.



Michigan is home to 20 million acres of forestland, making it one of the ten most forested states. Forty percent of those forests are owned by more than 400,000 individuals and families. Michigan's forests support more than 125,000 jobs and contribute more than \$17 billion to Michigan's economy annually.

Benefits

The program provides two potential tax benefits for enrolled landowners:

1. Maximum 18 mill reduction of school operating taxes on non-homestead property under the **Qualified Forest School Tax Affidavit**.
2. Under a **Taxable Value Affidavit**, prevents the "uncapping" of a property's taxable value when a parcel currently enrolled under the qualified forest program changes ownership.

Public Access

Allowing public access is not a requirement on land enrolled in the Qualified Forest Program.

How to Apply

- Contact the Michigan Department of Agriculture and Rural Development for information about the program or visit our website at www.michigan.gov/qfp. You may also check with your local conservation district to determine if they can assist you.
- Visit www.michigan.gov/qfp to download the application instructions and forms.
- Hire a forester to develop your forest management plan. A list of foresters eligible to write plans for the Qualified Forest Program is available on the QFP website.
- Follow the instructions and submit the following for a complete application:
 - » QFP Application
 - » \$50 Application Fee
 - » Forest Management Plan
 - » QFP Practice Schedule
 - » Copy of a recent property tax bill for each parcel in the application
 - » Copy of the most recent deed and/or land contract for each parcel in the application
- Application materials should be submitted electronically to mdard-qfp@michigan.gov.
- Complete applications must be received by **September 1** prior to the tax year the exemption is requested.





Terms and Conditions

- Buildings and structures are allowed, but are not eligible for exemption.
- The property will be subject to a recapture tax if the landowner does not follow the management plan or if the land is converted by a change in use.
- Enrolled landowners must pay an annual fee equivalent to two mills multiplied by the taxable value of the property.
- All fees and recapture taxes are deposited in the Private Forestland Enhancement Fund.

Private Forestland Enhancement Fund

The Private Forestland Enhancement Fund is intended to stimulate improved forest management on private lands. The fund supports opportunities for future high-quality timber supplies, increased employment opportunities, a diversified economy, as well as the conservation, maintenance, and enhancement of a stable private forest resource.



**Department of
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Michigan's Qualified Forest Program



*A tax exemption program
for forestland owners*

www.michigan.gov/qfp

