Dickinson Conservation District

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MICHIGAN
FORESTRY
Assistance Program

The Qualified Forest Program (QFP)

The Qualified Forest Program is a program that provides a property tax exemption for private landowners who actively manage their woodlands through commercial harvest. Interested landowners that believe their land meets the criteria can contact the regional conservation district to assist them in getting a Forest Management Plan (FMP) and their forest qualified. This program provides jobs and business for the economy as well as spreading best forest management practices with the property tax exemption as an incentive.

The steps to enrollment

1. Private landowners interested in the program may contact the Conservation District with forestry related questions (Contact information provided in later section) or visit the website for more information. If the landowner and FAP forester determine that there is a fit, the enrollment process begins.

2. The landowner will require a Forest Management Plan and will be able to receive a referral to a forester/natural resource professional free of charge. The landowner and FAP forester will then collect referral information (number of acres, forest type, concerns, etc.).

3. The District (FAP forester) emails the request directly to the service providers who expressed interest in being on a referral list for a activity. A listing of the referral requests will also be made available on the website. Referrals will be open for two weeks unless otherwise requested by the landowner.

4. Resource professionals express their interest in a particular job to the Conservation District

5. All responses are forwarded to the landowner, who decides which resource professional to work with.

6. The landowner will be encouraged to voluntarily provide follow-up information about their harvest to the FAP forester.

7. The landowner must then apply for the program online or by mail requiring the following:

   ❖ Qualified Forest Program Application (MDARD QFP Form 6)
   ❖ Copy of parcel's FMP
   ❖ QFP Forest Management Practice Schedule (MDARD QFP Form 7)
   ❖ Copy of most recent deed and/or land contract reflecting current ownership
   ❖ Copy of tax bill(s) for each parcel that you wish to enroll
   ❖ Application fee of $50 per township made payable to the *State of Michigan*

8. The completed paperwork for QFP must be submitted no later than September 1st of the current year to receive the tax exemption for the following year and any subsequent years.

Qualifications

- <u>Each parcel must meet the qualifications to enroll</u>
- Is the property 20-39.9 acres?
  - If yes, the property must be at least 80% stocked in productive forest* to enroll. Enrollment is based on parcel tax ID acreage, please ask for further clarification.
  - If less than 20 acres or not at the minimum stocking level your property does not qualify for QFP.
- Is the property 40 acres or over?
  - If yes, the property must be at least 50% stocked in productive forest* to enroll. Enrollment is based on parcel tax ID acreage, please ask for further clarification.
  - If no, your property does not qualify for QFP.

*Productive Forest: defined as forestland capable of producing forest products of at least 20 cubic feet per acre per year.

Considerations

The Michigan Forest Association (MFA) is a wonderful group formed to help educate and promote wise forestland management. As a landowner, consider becoming a member. A strong MFA allows greater political bargaining for landowner policies and education outreach for other landowners.

The Tree Farm Program (also called Family Forest) is something a landowner interested in the QFP should also apply for since eligibility aligns with that of the QFP and is free to apply.

If you're happy with what your Conservation District and FAP Forester do for you, please consider contacting your local and state representatives as well as the head of MDARD telling them how much you appreciate their assistance. Contacts listed for your convenience.

Even if the Qualified Forest Program isn't the right fit, your Conservation District provides many more resources, workshops, and landowner programs that might be just right for you. Don't be afraid to ask questions and let others know that we are available.

Managing Our Natural Resources

Frequently asked questions

What is the Qualified Forest Program?

- It is a program under which a landowner may execute a Qualified Forest Affidavit on land that qualifies to be enrolled. By executing and recording the Affidavit, the landowner attests that their land is forestland and will remain as forestland. In exchange for executing the Affidavit, the landowner will receive certain reductions in their property taxes.

Am I required to have a Forest Management Plan (FMP) to enroll in the program?

- Yes, a Forest Management Plan is required to be prepared for your property by a Qualified Forester in order to enroll in the program. You must also agree to manage your forest in accordance with the Forest Management Plan.

What are the tax benefits for enrolling in the Qualified Forest Program?

- There are two possible ways the QFP may provide assistance with your property taxes.
  1. You may execute a Qualified Forest School Tax Affidavit (QFSTA). A QFSTA exempts you from paying certain local school operating millage. Typically, you would be exempt from 18 mills of school operation tax; although that amount may be less depending on the school districts within your community.
  2. You may also execute a Qualified Forest Taxable Value Affidavit (QFTVA). A QFTVA would be executed if you are purchasing forested land that is already enrolled in the program. If you are a new purchaser and execute a QFTVA, your taxable value would remain capped at the level of the previous owner.

Is there a fee to participate in the Qualified Forest Program?

- Yes. A fee that is equivalent to 2 mills is collected annually by the local tax collecting unit. This fee is deposited into the Private Forestland Enhancement Fund, which is used to operate the program and to provide forestry related assistance to landowners.

Are there requirements for public access to QFP lands?

- Land with a QFP exemption is not required to be open to the public.

What structures can I have on my forestland while still being enrolled in QFP?

- Any non-permanent structure such as a pole barn, campgrounds, etc. are allowed on land enrolled in QFP but not permanent structures with foundation. If a structure is built on land covered by the Affidavit, the local tax collecting unit will determine the amount of land beneath the building that no longer receives the exemption.

Where can I go if I have more questions?

- Local Conservation Districts are there to help you along the way with all questions and concerns you may have. Contact them for more information.

Managing Our Natural Resources

Contacts

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MDARD QFP
https://www.michigan.gov/mdard/0,4610,7-125-1599_28740-306518--,00.html

Michigan Forest Association
http://michiganforests.org/

Government Contacts
Michigan's 38th Senate District- Ed McBroom
Phone: (517)373-7840
Email: senemcbroom@senate.michigan.gov
Mailing Address: 7200 Binsfeld Bldg.
Lansing, MI 48909

Michigan's 108th House District- Beau LaFave
Phone: (517)373-0156
Email: BeauLaFave@house.mi.gov
Mailing Address: S-1487 House Office Building
P.O. Box 30014
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Michigan Department of Agriculture and Rural Development (MDARD)
John Switzer
Phone: (517)284-5606
Email: switzerj3@michigan.gov
Mailing Address: P.O. Box 30017
Lansing, MI 48909

References
Michigan Qualified Forest Program MDARD Pamphlet
Forestry Assistance Program Official Referral Process
Qualified Forest Program (QFP) Frequently Asked Question
Consideration Page by Matt Watkeys

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