

## How to Begin

Contact the Michigan Department of Agriculture & Rural Development for information about the program or visit our website [www.michigan.gov/QFP](http://www.michigan.gov/QFP). You may check with your local conservation district to determine if a forester is available. Foresters will talk with you about your land, assist in the application process, and refer you to a qualified forester to write your forest management plan.



## Contacts

Michigan Department of Agriculture &  
Rural Development  
Qualified Forest Program  
P.O. Box 30017  
Lansing, Michigan 48909

Phone: 517-284-5630  
E-mail: [MDARD-QFP@michigan.gov](mailto:MDARD-QFP@michigan.gov)  
For information and application forms go  
to [www.michigan.gov/qfp](http://www.michigan.gov/qfp)

## 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.



# Michigan's Qualified Forest Program



*A tax exemption program  
for forestland owners*



## What is Michigan's Qualified Forest Program?

The Qualified Forest Program provides a property tax exemption for private landowners who actively manage their forests and woodlands for commercial harvest. The goal of the program is to fuel regional economies through timber harvest and individual tax savings.

## 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 prepared by a qualified forester is required for the property.



*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 Qualified Forest Program provides two potential benefits for enrolled landowners. The first is a maximum 18 mill reduction of school operating taxes on non-homestead property under the **Qualified Forest School Tax Affidavit**. The second, 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

Landowners are required to obtain a forest management plan written by a qualified forester, and submit a digital copy of the plan together with an application for exemption and a \$50.00 fee to the Michigan Department of Agriculture & Rural Development **by September 1**, prior to the tax year that the exemption is requested. The application for exemption may be found at [www.michigan.gov/qfp](http://www.michigan.gov/qfp).

## 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.

