TRANSITIONAL QUALIFIED FOREST PROPERTY SPECIFIC TAX ACT (EXCERPT)
Act 260 of 2016

211.1101 Documents; retention by owner; availability to department; maintenance of database; property determined not to be transitional qualified forest property; conditions; notice; placement on tax roll; certain information exempt from disclosure.

Sec. 11. The owner of transitional qualified forest property shall retain the current management plan, most recent harvest records, recorded copy of a receipt of the tax exemption, and a map that shows the location and size of any buildings and structures on the property. The owner shall make the documents available to the department upon request. The department shall maintain a database listing all transitional qualified forest properties, including the dates indicated for forest practices and harvests in the forest management plan, and shall notify the property owner and the conservation district in any year that forest practices or harvests are to occur. If an owner does not accomplish forest practices and harvests within 3 years after the time specified in the current forest management plan and the plan has not been amended to extend the date of forest practices and harvests, the property is not transitional qualified forest property under this act, the department shall notify the local tax collecting unit that the property is not transitional qualified forest property, and the property shall be placed on the tax roll as though the exemption under this act had not been granted as provided in this section and shall be subject to repayment as indicated in the qualified forest property recapture tax act, 2006 PA 379, MCL 211.1031 to 211.1036. Information in the database specific to an individual property owner's forest management plan is exempt from disclosure under the freedom of information act, 1976 PA 442, MCL 15.231 to 15.246. However, information in the database in the aggregate, including, but not limited to, how much timber would be expected to be on the market each year as a result of enrollees, is not exempt from disclosure under the freedom of information act, 1976 PA 442, MCL 15.231 to 15.246.

History: 2016, Act 260, Imd. Eff. June 28, 2016..

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