



# SENATE BILL No. 672

September 20, 1995, Introduced by Senators KOIVISTO, SCHUETTE, STEIL, SCHWARZ, HOFFMAN, HONIGMAN, STILLE, GEAKE, SHUGARS and DUNASKISS and referred to the Committee on Local, Urban and State Affairs.

A bill to amend section 51105 of Act No. 451 of the Public Acts of 1994, entitled "Natural resources and environmental protection act," as added by Act No. 57 of the Public Acts of 1995, being section 324.51105 of the Michigan Compiled Laws.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1 Section 1. Section 51105 of Act No. 451 of the Public Acts  
2 of 1994, as added by Act No. 57 of the Public Acts of 1995, being  
3 section 324.51105 of the Michigan Compiled Laws, is amended to  
4 read as follows:

5 Sec. 51105. (1) Commercial forests are not subject to the  
6 ad valorem general property tax after the date the township  
7 supervisor is notified by the department that the land is a  
8 commercial forest, except taxes as previously levied.

1 ~~Commercial~~ EXCEPT AS PROVIDED IN SUBSECTION (5), COMMERCIAL  
2 forests are subject to an annual specific tax as follows:

3 (a) Through October 1, 1981, 15 cents per acre.

4 (b) After October 1, 1981 and through December 31, 1989, 30  
5 cents per acre.

6 (c) After December 31, 1989 and through December 31, 1993,  
7 38 cents per acre.

8 (d) Beginning January 1, 1994, \$1.10 per acre as adjusted  
9 pursuant to section 51107.

10 (2) The supervisor of the township shall remove from the  
11 list of land descriptions assessed and taxed under the ad valorem  
12 general property tax the land descriptions certified to him or  
13 her by the department as being commercial forests and shall enter  
14 those land descriptions on a roll separate from lands assessed  
15 and taxed by the ad valorem general property tax and shall spread  
16 against these commercial forests the specific tax provided by  
17 this section.

18 (3) The township treasurer shall collect the specific tax at  
19 the same time and in the same manner as ad valorem general prop-  
20 erty taxes are collected and this tax is subject to the same col-  
21 lection charges levied for the collection of ad valorem property  
22 taxes. Commercial forests are subject to return and sale for  
23 nonpayment of taxes in the same manner, at the same time, and  
24 under the same penalties as lands returned and sold for nonpay-  
25 ment of taxes levied under the ad valorem general property tax  
26 laws. A valuation shall not be determined for descriptions  
27 listed as commercial forests and these lands shall not be

1 considered by the county board of commissioners or by the state  
2 board of equalization in connection with county or state equali-  
3 zation for ad valorem property taxation purposes.

4 (4) Except as provided in section 51109(2), all sums col-  
5 lected pursuant to this section shall be distributed by the town-  
6 ship treasurer in the same proportions to the various funds as  
7 the ad valorem general property tax is allocated in the  
8 township.

9 (5) COMMERCIAL FORESTLAND LOCATED IN A RENAISSANCE ZONE  
10 UNDER THE MICHIGAN RENAISSANCE ZONE ACT IS EXEMPT FROM THE ANNUAL  
11 SPECIFIC TAX LEVIED UNDER THIS SECTION TO THE EXTENT AND FOR THE  
12 DURATION PROVIDED PURSUANT TO THE MICHIGAN RENAISSANCE ZONE ACT.