

**QUALIFIED FOREST PROPERTY RECAPTURE TAX ACT (EXCERPT)**  
**Act 379 of 2006**

**211.1033 Qualified forest property recapture tax; imposition.**

Sec. 3.

(1) Beginning January 1, 2007, the qualified forest property recapture tax provided under section 4 is imposed as provided in this section if the property is converted by a change in use after December 31, 2006.

(2) The recapture tax is the obligation of the person who owned the property at the time the property was converted by a change in use. If a recapture tax is imposed on the owner of the property under this subsection, the recapture tax is a lien on the property subject to the recapture tax until paid. If the recapture tax is not paid within 90 days of the date the property was converted by a change in use, the treasurer may bring a civil action against the owner of the property as of the date the property was converted by a change in use. If the recapture tax remains unpaid on the March 1 in the year immediately succeeding the year in which the property is converted by a change in use, the property on which the recapture tax is due shall be returned as delinquent to the county treasurer of the county in which the property is located. Property returned as delinquent under this section, and upon which the recapture tax, interest, penalties, and fees remain unpaid after the property is returned as delinquent to the county treasurer, is subject to forfeiture, foreclosure, and sale for the enforcement and collection of the delinquent taxes as provided in sections 78 to 79a of the general property tax act, 1893 PA 206, MCL 211.78 to 211.79a.

**History:** 2006, Act 379, Imd. Eff. Sept. 27, 2006