

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

**211.1092 Definitions.**

Sec. 2.

As used in this act:

- (a) "Commission" means the state tax commission created by 1927 PA 360, MCL 209.101 to 209.107.
- (b) "Conservation district" means that term as defined in section 7jj of the general property tax act, 1893 PA 206, MCL 211.7jj[1].
- (c) "Converted by a change in use" means that term as defined in section 7jj of the general property tax act, 1893 PA 206, MCL 211.7jj[1].
- (d) "Department" means the department of agriculture and rural development.
- (e) "Forest management plan" means that term as defined in section 7jj of the general property tax act, 1893 PA 206, MCL 211.7jj[1].
- (f) "Forest practice" means that term as defined in section 7jj of the general property tax act, 1893 PA 206, MCL 211.7jj[1].
- (g) "Harvest" means that term as defined in section 7jj of the general property tax act, 1893 PA 206, MCL 211.7jj[1].
- (h) "Taxable value" means the taxable value as determined under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.
- (i) "Transitional qualified forest property" means forestland that meets all of the following:
  - (i) The forestland is classified as commercial forest under part 511 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.51101 to 324.51120.
  - (ii) The forestland meets the definition of qualified forest property under section 7jj of the general property tax act, 1893 PA 206, MCL 211.7jj[1].
  - (iii) The owner of the forestland has applied to and that application has been approved by the department under section 4.
- (j) "Transitional qualified forest property specific tax" means the specific tax levied under section 6.

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