



Instructions for New Applicants to the Qualified Forest Program (QFP)

Eligibility Requirements:

- Each parcel (identified by a unique tax parcel ID number) must be 20 acres or more in size.
- Parcels 20-39.9 acres in size must be 80% or more stocked with productive forest capable of producing forest products.
- Parcels 40 acres and larger (up to a maximum of 640 acres) must be 50% or more stocked with productive forest capable of producing forest products.
- Parcels that contain both agricultural use land and productive forests capable of producing forest products may be enrolled if the combination of the two uses exceeds the above listed stocking requirements. **Note:** Provide Treasury Form 5020 to your Township assessor to indicate the acres of agricultural use on the parcel(s). Available at www.michigan.gov/qfp

For parcels that meet the above eligibility requirements, please follow the instructions below to apply for Qualified Forest Program enrollment. The following items must be included for your application to be considered complete:

1. Qualified Forest Program Application (MDARD QFP Form 6)
2. Copy of parcel's Forest Management Plan (FMP)
3. QFP Forest Management Practice Schedule (MDARD QFP Form 7)
4. Copy of the most recent deed and/or land contract reflecting the current ownership
5. Copy of tax parcel bill(s)
6. An application fee in the amount of \$50.00 check (non-refundable) made payable to *State of Michigan*

IMPORTANT: Complete applications must be received by September 1 in order to qualify for the tax exemption in the next calendar year. The application and supporting documents may be emailed to MDARD-QFP@michigan.gov.

1. QUALIFIED FOREST PROGRAM APPLICATION

A. Owner(s) / Contact for QFP Application — This information will be used by MDARD to contact the landowner if the application is incomplete or additional information is required.

1. Name of Owner: Name of individual, trust, business, (i.e., LLC, Inc.).
2. Last 4 Digits of Social Security number or FEIN (federal employer identification number assigned to businesses and nonprofit organizations by the IRS for tax purposes) **Note:** Your FMP is exempt from Freedom of Information Act. We will use these numbers to verify your identity if you call our office with questions regarding the FMP.
3. Additional Owner: Any other individuals that have an ownership interest in this property.
4. Contact Name: First and last name of landowner that will serve as the primary contact.
5. Mailing Address: Address where any correspondence from MDARD should be mailed.
6. Email Address: Personal or business email address.
7. Phone Number: Personal or business telephone number with extension number, if applicable.

B. Property Tax Authority — This information is used in conjunction with the tax parcel ID number to identify the parcel being enrolled in the program.

1. County: The name of the County where the property is located.
2. Township: The name of the Political Township where the property is located.
3. Municipality: In limited instances, a parcel large enough to qualify for the program may be located within an incorporated municipality. If such is the case, indicate the name of the municipality.

C. Parcels in Forest Management Plan — Each parcel must meet the program requirements to be enrolled. If a parcel qualifies, an Affidavit will be prepared for each tax parcel ID number.

1. Tax parcel ID number: The numeric tax identification number of each parcel for which an Affidavit is proposed. This number can be found on the tax bill.
2. Acres: The total number of acres for each tax parcel.
3. Check the Agricultural Use/Forest Combination box if the parcel being enrolled is a combination of these two uses.
4. Timber Rights: Indicate if the landowner owns the timber rights for each parcel. If the landowner does not own the timber rights, the parcel is not eligible for enrollment in QFP.

2. FOREST MANAGEMENT PLAN

Attach a copy of the FMP written by a Qualified Forester. A list of Qualified Foresters and the FMP Checklist is available at www.michigan.gov/qfp.

3. QFP FOREST MANAGEMENT PRACTICE SCHEDULE

This form summarizes information about the harvest and/or forest management practices called for in your FMP.

A. Qualified Forest Program Application Information

1. Name of Owner: Name of individual, trust, business, including suffixes (i.e., LLC, Inc.). This must match name on application and on deed or land contract.

B. Property Tax Authority— The Property Tax Authority is the same as provided in the application.

1. County: The name of the County where the property is located.
2. Township: The name of the Political Township where the property is located.
3. Municipality: While Townships administer most property taxes in Michigan, a few cities, towns, and villages have been authorized to administer property taxes. If your property is in such an area, please indicate the name of the municipality here.

C. Forest Management Plan Information

1. Forester Name: The name of the Qualified Forester that wrote the FMP.
2. Mailing Address: The mailing address of the Qualified Forester.
3. Email: The email address of the Qualified Forester.
4. Phone: A phone number for the Qualified Forester.
5. Year FMP Developed: The year that the FMP was written.
6. Year FMP Expires: The year the FMP expires. If expiration year is not known, use the year in which the final practice is scheduled.
7. Number of Stands in FMP: The number of stands (management units) in the FMP.

D. Stand Summary and Practice Schedule — The QFP will notify the landowner when a forest practice or timber harvest is scheduled to occur, based upon the FMP. The following information is necessary in order to provide the notifications:

1. Stand ID number: The unique number given to the stand (management unit) in the FMP and Map.
2. Stand Type: Primary MDNR Inventory Cover Types, Tree Size, and Density. Include the letter designation for the cover type and the numeric code for tree size and density. (e.g., A6 for well stocked, poletimber aspen.) A key of MDNR inventory cover types is attached. **Note:** ALL stands need be recorded, even if they include water, marsh, grass, et cetera.
3. Stand Acres: Number of acres within the stand (management unit). **Note:** The total number of acres for all stands should equal the total number of acres applied for in the QFP application.
4. Year: Year the forest practice or timber harvest is scheduled to occur. If your plan has a window in which the forest practice or timber harvest will be performed, list the first year that the forest practice or timber harvest is scheduled to take place. **Note:** MDARD allows a 3-year window for forest practice or timber harvest. The QFP Statute (MCL 211.7jj[1]) allows for a 3-year grace period on forest practice or timber harvest. Therefore, we will accept a maximum harvest or practice of 6 years (i.e. 2020-2025). If a forest practice or timber harvest cannot be completed in the 6 year window, contact MDARD to see if an amendment to the FMP is required.
5. Forest practice or timber harvest: The forest practice or timber harvest to be completed on the stand. If a forested stand will not have a forest practice or timber harvest, list “no practice”. If the stand does not have timber present (i.e. water, marsh, grass, et cetera), leave the forest practice blank. A key of forest practice types is attached. Use only the practices listed on page 6.

E. Additional Stands – if you need to list more than 10 stands, please continue the Practice Schedule using additional copies of ‘*QFP Practice Schedule*’ (MDARD QFP Form 7). Please make sure to indicate page numbers and total number of pages at the bottom of each page of your Practice Schedule.

4. DEED(S) AND/OR LAND CONTRACT(S)

Attach a copy of the most recent deed and/or land contract for each parcel in the application. This information is utilized to determine the correct ownership pattern and verify the owner(s) hold the timber rights to the parcel(s).

5. TAX BILL(S)

Attach a copy of the most recent tax bill for each parcel to be enrolled. The tax bill must contain the landowner or business name, tax parcel ID number, legal description, and taxable value for the parcel.

6. APPLICATION FEE

Send a check in the amount of \$50.00 (non-refundable) made payable to *State of Michigan*, along with a hard copy of your QFP Application Form (MDARD QFP Form 6), to the address listed below:

QFP
MDARD-ESD
P.O. Box 30776
Lansing, MI 48909

IMPORTANT: Complete applications must be received by September 1 prior to the tax year that the exemption is being requested.

Please submit the Qualified Forest Program Application documents electronically to MDARD-QFP@michigan.gov

If you have any questions or concerns, please contact us at (517) 284-5630 or MDARD-QFP@michigan.gov.

Stand Type Symbols

A – Aspen
B – Paper Birch
C – Cedar
D – Treed Bog
E – Lowland Hardwoods
F – White Spruce/Fir
G – Grass
H – Hemlock
I – Local Use (various
non-commercial or exotic)
J – Jack Pine
K – Rock
L – Lowland Brush
M – Northern Hardwoods
N – Marsh
O – Oak
P – Lowland Poplar (Bam)
Q – Mixed Lowland Conifers
R – Red Pine
S – Black Spruce
T – Tamarack
U – Upland Brush
V – Bog or Muskeg
W – White Pine
X – Non-Stocked
Y – Sand Dunes
Z – Water
AG- Agriculture
LM – Lowland Mixed
MC – Upland Mixed Conifers
MD – Mixed Deciduous
UM – Upland Mixed

Tree size - Density

0 – Unstocked
1 – Seedlings/Saplings – Poorly Stocked
2 – Seedlings/Saplings – Moderately Stocked
3 – Seedlings/Saplings – Well Stocked
4 – Poletimber – Poorly Stocked
5 – Poletimber – Moderately Stocked
6 – Poletimber – Well Stocked
7 – Sawtimber – Poorly Stocked
8 – Sawtimber – Moderately Stocked
9 – Sawtimber – Well Stocked

Forest Practice Types

When completing the *Forest Practice* section of the *Forest Practice Schedule*, use only the key words (bolded) below.

Artificial Regeneration—Process by which a stand is replaced by artificial planting of seed, seedlings, or young trees.

Clearcut—Harvesting method that removes all trees in an area in one operation. Regeneration occurs as a result of one (or many) of the following: seed or seedlings present before cutting; dormant seed on the ground; seed that disperses from adjoining stands; artificial planting or seeding. Clearcutting is most often used with species that require full sunlight in order to reproduce and grow well. Produces an even-aged forest.

No Practice—No harvest or other forest management practice is being implemented on a stand. Please include the expiration year of the management plan.

Salvage Treatment—Harvesting trees that have been killed or are in danger of being killed by insects, disease, fire, wind, flood, or other unexpected cause to recover their economic value.

Seed Tree Harvest—Harvest where all trees are removed from harvest area, except for a few scattered trees that provide seed to establish a new stand. Produces an even-aged forest.

Selection Harvest—Harvest where individual or small groups of trees are cut at periodic intervals (usually 8-15 years) based upon their physical condition or degree of maturity. Produces an uneven-aged forest.

Shelterwood Harvest—Harvest where trees are removed in a series of two or more cuttings, allowing establishment of new seedling growth under the partial shade and protection of older trees. Produces an even-aged forest. **Note: The first entry in a Shelterwood Harvest system should be called “Shelterwood Harvest”; each associated entry that follows should be referred to as a “Thinning”.**

Thinning—Cutting scattered trees or rows of trees to reduce stocking, and to concentrate growth on the small number of high-quality trees that remain.

Timber Stand Improvement—Practice of removing undesirable trees, shrubs, vines, or other vegetation to achieve the desired stocking of the best quality trees.