

Michigan Department of Agriculture and Rural Development

Policy to Allow Commercial Solar Panel Development on P.A. 116 Lands

On June 3, 2019, Governor Whitmer issued a [policy statement](#) to allow land currently enrolled in P.A. 116 to be used for commercial solar array purposes. MDARD's overall goal is to positively address competing good land use issues. To achieve this, below are conditions under which MDARD may allow for solar panel operations on lands enrolled in the Farmland Development Rights Program. There are two major goals in this approach:

- To allow solar energy facilities to be placed on lands enrolled in the Farmland Development Rights Program.
- To preserve agricultural land for future use as intended by the Farmland and Open Space Preservation Act, MCL 324.36101 *et seq.*

MDARD may permit solar energy development on lands enrolled in the Farmland Development Rights Program as provided below.

Definitions

Amended Farmland Development Rights Agreement (Amended Agreement) - A signed agreement between a Landowner and MDARD for the State of Michigan. Contains the conditions required to allow a commercial solar power array.

Commercial Solar Agreement - This is the agreement entered into by the Landowner and the Solar Energy Developer. It must contain all conditions specifically identified here as the responsibility of the Solar Project Company.

Farmland Development Rights Agreement - The agreement between the Landowner and the State of Michigan that define conditions for participating in the Farmland Development Rights Program as required by MCL 324.36101 *et seq.*

Landowner - The property owner who has a signed and recorded Farmland Development Rights Agreement with MDARD for the State of Michigan.

Local Governing Body - The local unit of government with zoning responsibility. This would be a township unless the township does not zone and then the zoning authority would lie with the county.

Solar Project Company - The owner and/or operator of the solar project entity.

This policy establishes the expectations for responsibilities in carrying out the development, maintenance and decommissioning of a solar energy array on property enrolled in the Farmland Development Rights Program. The document will refer to the Solar Project Company as well as the Landowner. However, under MCL 324.36101 *et seq.*, the Landowner is responsible for complying with a Farmland Development Rights Agreement. As a result, the Amended Agreement between the Landowner and the State of Michigan will ascribe all responsibilities to the Landowner. Therefore, those responsibilities herein identified as the responsibility of the Solar Project Company should be addressed in the agreement between the Solar Project Company and the Landowner.

Administrative Approach

- Pursuant to the Farmland and Open Space Preservation Act, MCL 324.36101 *et seq.* (the Act) and Paragraph 2 of the Farmland Development Rights Agreement with the Landowner, MDARD, subject to appropriate permitting by the local governing body, may permit structures to be built on property enrolled in the program if the structures are consistent with farm operations. MDARD will work with the local governing body to determine appropriate bonding requirements.
- MDARD has determined that the placement of structures for commercial solar energy generation on property enrolled in the Farmland Development Rights Program is consistent with farming operations and is consistent with the purposes of the statute (MCL 324.36101; 324.36104 and 324.36104(a)) if the following conditions are met:
 - An Amended Agreement is entered into by the Landowner for the land where the solar facility is to be located. The Amended Agreement shall extend the existing Farmland Development Rights Agreement for a period of time that is equivalent to the amount of time the land is used to generate solar power combined with the remaining term of the Farmland Development Rights Agreement. This will result in no net change in the length of the Farmland Development Rights Agreement.
 - Tax credits are not claimed during the deferment period. The deferment period begins at the time of solar facility's construction and extends until all commercial solar panels and appurtenant structures are removed. The past seven years of tax credits are calculated at the time the Amended Farmland Development Rights Agreement is recorded and held until the land is returned to agricultural production at the end of the Commercial Solar Agreement. If a landowner chooses to leave the Farmland Development Rights Program at any time during the Commercial Solar Agreement, the calculated seven years tax credits would be payable.

- Within the fenced area and where it is suitable, the site should be designed and planted to achieve a score of at least 76 on the [Michigan Pollinator Habitat Planning Scorecard for Solar Sites](#). The pollinator habitat area must allow for replanting when the usable life of the pollinator habitat expires. The ground cover is to be established and maintained. MDARD expects this will be the Solar Project Company's responsibility under the Commercial Solar Agreement.
- Any portion of the site not included in pollinator plantings must maintain United States Department of Agriculture - Natural Resource Conservation Service Conservation Cover Standard 327. Planting standards can be found at: <https://efotg.sc.egov.usda.gov/references/public/mi/sow327.pdf> and https://www.nrcs.usda.gov/Internet/FSE_DOCUMENTS/stelprdb1263169.pdf
- A bond or irrevocable letter of credit as a surety tool is obtained and maintained in an amount sufficient enough to decommission the solar array and return the property to agricultural purposes. The financial surety must be in place for the entire deferment period. The amount of the financial surety shall be calculated by a licensed engineer and approved by MDARD. The surety must be payable to the State of Michigan as the sole beneficiary. MDARD expects this will be the Solar Project Company's responsibility under the Commercial Solar Agreement.
- Both the establishment and maintenance of the site assures the land can be returned to agricultural uses at the end of the deferment period. Consistent with NRCS policy, an NRCS Certified Prior Converted (PC) exemption for agricultural land will not change if, for some reason, the land under a long-term Commercial Solar Agreement begins to exhibit wetland characteristics. But for those fields that are currently exempt under Parts 60 and 301 of the Michigan Natural Resources and Environmental Protection Act, the drainage infrastructure must be maintained during the deferment period. MDARD expects drainage infrastructure maintenance will be the Solar Project Company's responsibility under the Commercial Solar Agreement.
- The land is returned to agricultural use at the end of the deferment period and continues to be subject to the requirements of the Farmland Development Rights Agreement. Decommissioning of the site must be completed in time for normal agricultural operations for the following growing season.

In all cases, conditions for exiting Farmland and Open Space Preservation Act, MCL 324.36111(a)) shall apply throughout the solar agreement and deferment period.

Contract Amendment

Amending the Farmland Development Rights Agreement will be a two-step process. The first step will result in a split of the original Farmland Development Rights Agreement, pursuant to MCL 324.36110(4). The split should divide the land into the portion that will be subject to development under a Commercial Solar Agreement and the portion that will continue to operate under the original Farmland Development Rights Agreement. The second step is that the Landowner shall enter into an Amended Farmland Development Rights Agreement for the portion of the land that will be in a Commercial Solar Agreement. The Amended Agreement will be filed with the register of deeds. The Amended Agreement will reflect all the conditions required to ensure the placement of structures on the property 'is consistent with farming operations and is consistent with the purposes of the statute.' This Amended Agreement must be executed by the Landowner and MDARD 60 days prior to any construction.

In no event can the deferment period plus the remaining period in the original Farmland Development Rights Agreement exceed 90 years. Regardless of the length of any lease with a Solar Project Company, the deferment period is limited to 90 years minus the remaining term of the Farmland Development Rights Agreement. The Landowner may enter into a subsequent Amended Farmland Development Rights Agreement to provide for an additional deferment period.



Michigan Department of Agriculture and Rural Development (MDARD)

Commercial Solar Facilities on PA 116 Land FAQ

Revised March 4, 2021

- 1. Question:** Why does the drainage need to be maintained on the property where the solar panels are located?

Answer: It is important to maintain the drainage so the land may be restored to agricultural use. Also, if the drainage is not maintained, the land may revert into a wetland area which may come under State of Michigan regulation. If the land becomes a wetland regulated by the State of Michigan, the land may not be used for farming.

- 2. Question:** While the solar panels are in place will my land remain designated as Qualified Agricultural Land? This designation provides an exemption for up to 18 mills of school operation millage and makes the land eligible for a Qualified Agricultural Land Affidavit which would keep the taxable value of the property capped in the event of a sale of the land to another landowner.

Answer: It is not clear whether the land would lose the Qualified Agricultural Land designation once the solar panels are installed. It is important to check with your local assessor to determine how the land will be classified for purposes of taxation.

- 3. Question:** As a landowner I am signing an Amended Agreement with the State of Michigan which commits me to be responsible for the removal of the solar panels, restoration of the site to agricultural use, maintaining the drainage, planting a cover crop beneath the solar panels, and to provide financial assurance that these commitments will be accomplished. Why am I required to do this when the Solar Energy Developer is installing the solar panels?

Answer: As the landowner and Amended Agreement holder you are required to assure these requirements are met. As part of your negotiations with the Solar Energy Developer, you may wish to designate all or some of these commitments to the Solar Energy Developer as part of your lease or contract. MDARD will assure that these commitments are fulfilled through periodic review and inspection.

- 4. Question:** Will my land continue to be enrolled under the Farmland and Open Space Preservation Program (PA 116) while I am under contract/lease with the Solar Energy Developer?

Answer: Yes. Your land will continue to be enrolled in the PA 116 Program; however, you may not claim tax credits while the solar panels are located on your property.

8. Question: Can salvage or resale values be used in the decommissioning cost estimate for the surety bond or irrevocable letter of credit?

Answer: The surety bond or irrevocable letter of credit must be for the amount that a licensed engineer determines is sufficient to cover any and all costs associated with the removal and disposal of all commercial solar facility structures and any and all costs associated with restoring the land under the solar lease to agricultural production. Estimated salvage and/or resale values may not be included in the estimated decommissioning cost due to the unpredictability of future salvage values. MDARD does not have the funds on hand to pay for the decommissioning even if those funds may potentially be recouped by salvaging materials from the solar facility. All of the funds for decommissioning must come from the owner of the solar facility or from the decommissioning bond.

9. Question: What if the farmland was previously enrolled in PA 116 and currently has a lien on the property as a result?

Answer: Before the construction of a solar facility can commence, the PA 116 Lien will need to be paid in full. When a PA 116 Agreement expires there is a calculation of the last seven years of tax credits received which are to be paid to the State of Michigan by the landowner. If this amount is not repaid within 30 days of the notification to the landowner, then MDARD is obligated to place a lien on the property for that amount. This lien becomes due and payable at the time any part of the property is sold or is converted to a use prohibited by the former PA 116 Agreement, which includes a solar facility.

10. Question: What if the landowner wants to enroll land that has solar facility?

Answer: MDARD will not enroll property that has a commercial solar facility on it in PA 116. The landowner may apply to enroll the property in PA 116 after the solar facility has been removed and the land restored to agricultural use.

11. Question: Can grading be done and/or topsoil be removed as part of the construction of the solar facility?

Answer: Any grading or moving of soil will need to be specifically approved by the local governing body and MDARD. The PA 116 Agreement states that land improvements shall not be made except for use consistent with farm operations or with the approval of the local governing body and MDARD. The PA 116 Agreement also states that, with exception of natural gas and oil, the extraction of surface and sub-surface minerals is prohibited unless specifically approved by the local governing body and MDARD.

MDARD PA 116 ENROLLED LANDS
ST. CLAIR COUNTY

Agreement #	Local Approval	Town & Range	Sec #	Acres	Start Year	End Year	Term Years
74-4613-123144	Berlin Township Board	T6N R13E	19	80.00	1977	2044	68
74-10731-123123	Berlin Township Board	T6N R13E	30	117.00	1979	2023	45
74-11502-123144	Berlin Township Board	T6N R13E	18	40.00	1979	2044	66
74-15371-123123	Berlin Township Board	T6N R13E	19	70.00	1980	2023	44
74-18891-123123	Berlin Township Board	T6N R13E	18	85.00	1980	2023	44
74-32919-123128	Berlin Township Board	T6N R13E	8	158.00	1982	2028	47
74-25955-123129	Berlin Township Board	T6N R13E	27	158.00	1982	2029	48
74-25956-123129	Berlin Township Board	T6N R13E	6	40.00	1982	2029	48
74-25957-123129	Berlin Township Board	T6N R13E	25	72.00	1982	2029	48
74-25958-123129	Berlin Township Board	T6N R13E	25	51.00	1982	2029	48
74-30389-123145	Berlin Township Board	T6N R13E	35	110.00	1982	2045	64
74-43673-123130	Berlin Township Board	T6N R13E	2	59.00	1984	2030	47
74-43670-123143	Berlin Township Board	T6N R13E	1	40.00	1984	2043	60
74-43671-123143	Berlin Township Board	T6N R13E	2	80.00	1984	2043	60
74-43672-123143	Berlin Township Board	T6N R13E	1	40.00	1984	2043	60
74-43674-123143	Berlin Township Board	T6N R13E	1		1984	2043	60
74-48916-123175	Berlin Township Board	T6N R13E	18	77.00	1986	2075	90
74-52836-123123	Berlin Township Board	T6N R13E	30	40.00	1987	2023	37
74-53946A-123125	Berlin Township Board	T6N R13E	31	25.00	1988	2025	38
74-55992-123129	Berlin Township Board	T6N R13E	31	75.00	1991	2029	39
74-15370-123129	Berlin Township Board	T6N R13E	6	45.00	2010	2029	20
74-55383-123127	Berlin Township Board	T6N R13E	31	71.00	2011	2027	17
74-53946-123128	Berlin Township Board	T6N R13E	31, 32	176.00	2012	2028	17
74-68767-123125	Berlin Township Board	T6N R13E	27	75.00	2016	2025	10
74-68768-123125	Berlin Township Board	T6N R13E	27	40.00	2016	2025	10
74-13675-123148	Berlin Township Board	T6N R13E	18	144.00	2019	2048	30
74-71611-123148	Berlin Township Board	T6N R13E	28	115.00	2019	2048	30
74-71612-123148	Berlin Township Board	T6N R13E	2	35.00	2019	2048	30
74-71613-123148	Berlin Township Board	T6N R13E	1	100.00	2019	2048	30
74-71614-123148	Berlin Township Board	T6N R13E	1	76.00	2019	2048	30
74-71615-123148	Berlin Township Board	T6N R13E	1	81.00	2019	2048	30
74-71616-123148	Berlin Township Board	T6N R13E	12	120.00	2019	2048	30
74-71347-123134	Berlin Township Board	T6N R13E	32	40.00	2020	2034	15
74-71348-123134	Berlin Township Board	T6N R13E	35	80.00	2020	2034	15
74-71349-123134	Berlin Township Board	T6N R13E	34	80.00	2020	2034	15
74-71350-123134	Berlin Township Board	T6N R13E	33	67.00	2020	2034	15
74-71209-123139	Berlin Township Board	T6N R13E	4, 5	76.00	2020	2039	20
74-71576-123159	Berlin Township Board	T6N R13E	7	161.00	2020	2059	40
74-71850-123150	Berlin Township Board	T6N R13E	1	80.00	2021	2050	30
74-19049-123153	Brockway Township Board	T8N R14E	3	100.00	1980	2053	74
74-23818-123100	Brockway Township Board	T8N R14E	24	80.00	1981	2000	20
74-21567-123139	Brockway Township Board	T8N R14E	25	134.00	1981	2039	59
74-30983-123141	Brockway Township Board	T8N R14E	34	117.00	1982	2041	60
74-39152-123132	Brockway Township Board	T8N R14E	16, 17		1983	2032	50
74-34773-123157	Brockway Township Board	T8N R14E	5, 6	141.00	1983	2057	75
74-41156-123133	Brockway Township Board	T8N R14E	17		1984	2033	50
74-45573-123164	Brockway Township Board	T8N R14E	3	75.00	1985	2064	80
74-45574-123164	Brockway Township Board	T8N R14E	10	70.00	1985	2064	80
74-45701-123164	Brockway Township Board	T8N R14E	5	34.00	1985	2064	80
74-45702-123164	Brockway Township Board	T8N R14E	8	31.00	1985	2064	80
74-48179-123174	Brockway Township Board	T8N R14E	19	78.00	1985	2074	90
74-48180-123174	Brockway Township Board	T8N R14E	20	40.00	1985	2074	90
74-48181-123174	Brockway Township Board	T8N R14E	19	40.00	1985	2074	90
74-48182-123174	Brockway Township Board	T8N R14E	18	40.00	1985	2074	90

MDARD PA 116 ENROLLED LANDS
ST. CLAIR COUNTY

Agreement #	Local Approval	Town & Range	Sec #	Acres	Start Year	End Year	Term Years
74-48183-123174	Brockway Township Board	T8N R14E	17	40.00	1985	2074	90
74-48919-123195	Brockway Township Board	T8N R14E	31	154.00	1986	1995	10
74-52830-123171	Brockway Township Board	T8N R14E	2	100.00	1987	2071	85
74-52831-123171	Brockway Township Board	T8N R14E	2	37.00	1987	2071	85
74-54803-123178	Brockway Township Board	T8N R14E	22	75.00	1989	2078	90
74-57262-123182	Brockway Township Board	T8N R14E	27	80.00	1993	2082	90
74-57263-123182	Brockway Township Board	T8N R14E	26	75.00	1993	2082	90
74-58920-123110	Brockway Township Board	T8N R14E	13	22.00	2001	2010	10
74-58928-123160	Brockway Township Board	T8N R14E	17	77.00	2001	2060	60
74-58919-123190	Brockway Township Board	T8N R14E	29	50.00	2001	2090	90
74-62098-123198	Brockway Township Board	T8N R14E	24	80.00	2009	2098	90
74-62832-123119	Brockway Township Board	T8N R14E	1	37.00	2010	2019	10
74-63105-123199	Brockway Township Board	T8N R14E	23	75.00	2010	2099	90
74-63810-123141	Brockway Township Board	T8N R14E	34	40.00	2011	2041	31
74-63384-123100	Brockway Township Board	T8N R14E	17	40.00	2011	2100	90
74-63385-123100	Brockway Township Board	T8N R14E	18	58.00	2011	2100	90
74-63386-123100	Brockway Township Board	T8N R14E	20	86.00	2011	2100	90
74-63388-123100	Brockway Township Board	T8N R14E	18	40.00	2011	2100	90
74-65998-123141	Brockway Township Board	T8N R14E	10	35.00	2012	2041	30
74-66094-123141	Brockway Township Board	T8N R14E	1	149.00	2012	2041	30
74-66158-123161	Brockway Township Board	T8N R14E	24	76.00	2012	2061	50
74-65999-123101	Brockway Township Board	T8N R14E	18	11.00	2012	2101	90
74-66095-123101	Brockway Township Board	T8N R14E	20	19.00	2012	2101	90
74-66820-123162	Brockway Township Board	T8N R14E	2	166.00	2013	2062	50
74-67233-123103	Brockway Township Board	T8N R15E	20	12.00	2014	2103	90
74-67234-123103	Brockway Township Board	T8N R14E	17	75.00	2014	2103	90
74-68102-123184	Brockway Township Board	T8N R14E	6	75.00	2015	2084	70
74-68344-123104	Brockway Township Board	T8N R14E	32	55.00	2015	2104	90
74-69944-123127	Brockway Township Board	T8N R14E	26	25.00	2018	2027	10
74-70069-123177	Brockway Township Board	T8N R14E	6	80.00	2018	2077	60
74-70322-123107	Brockway Township Board	T8N R14E	27	117.00	2018	2107	90
74-70459-123108	Brockway Township Board	T8N R14E	21	40.00	2019	2108	90
74-70460-123108	Brockway Township Board	T8N R14E	20	10.00	2019	2108	90
74-71312-123109	Brockway Township Board	T8N R14E	5	80.00	2020	2109	90
74-71313-123109	Brockway Township Board	T8N R14E	5	77.00	2020	2109	90
74-71314-123109	Brockway Township Board	T8N R14E	14	56.00	2020	2109	90
74-71813-123150	Brockway Township Board	T8N R14E	16	77.00	2021	2050	30
74-72057-123160	Brockway Township Board	T8N R14E	22	129.00	2021	2060	40
74-72058-123160	Brockway Township Board	T8N R14E	21	156.00	2021	2060	40
74-72059-123160	Brockway Township Board	T8N R14E	27	19.00	2021	2060	40
74-72060-123160	Brockway Township Board	T8N R14E	22	7.00	2021	2060	40
74-72061-123160	Brockway Township Board	T8N R14E	22	7.00	2021	2060	40
74-72062-123160	Brockway Township Board	T8N R14E	21	70.00	2021	2060	40
74-72064-123160	Brockway Township Board	T8N R14E	22	21.00	2021	2060	40
74-72065-123160	Brockway Township Board	T8N R14E	22	26.00	2021	2060	40
74-24498-123145	Burtchville Township Board	T8N R16E	25	80.00	1981	2045	65
74-24497-123154	Burtchville Township Board	T8N R16E	36	37.00	1981	2054	77
74-31029-123121	Burtchville Township Board	T8N R16E	12		1982	2021	40
74-32032-123131	Burtchville Township Board	T8N R17E	19	114.00	1982	2031	50
74-33516-123152	China Township Board	T4N R16E	34	46.00	1983	2052	70
74-33517-123152	China Township Board	T4N R16E	26, 35	113.00	1983	2052	70
74-66676-123102	China Township Board	T4N R16E	31	163.00	2013	2102	90
74-66677-123102	China Township Board	T4N R16E	31	40.00	2013	2102	90
74-60768-123130	Clay Township Board	T2N R16E	Lot 1211, 1212, 1213, 1214, 12	51.00	2006	2030	25

MDARD PA 116 ENROLLED LANDS
ST. CLAIR COUNTY

Agreement #	Local Approval	Town & Range	Sec #	Acres	Start Year	End Year	Term Years
74-16965-123131	Clyde Township Board	T7N R16E	35	43.00	1980	2031	52
74-19282B-123131	Clyde Township Board	T7N R16E	26		1980	2031	52
74-21406-123129	Clyde Township Board	T7N R16E	12	40.00	1981	2029	49
74-23862-123129	Clyde Township Board	T7N R16E	12	60.00	1981	2029	49
74-48031-123124	Clyde Township Board	T7N R16E	23	40.00	1985	2024	40
74-48033-123124	Clyde Township Board	T7N R16E	23	79.00	1985	2024	40
74-54567-123130	Clyde Township Board	T7N R16E	24	70.00	1989	2030	42
74-58364A-123128	Clyde Township Board	T7N R16E	26	118.00	1998	2028	31
74-58528-123125	Clyde Township Board	T7N R16E	23	77.00	1999	2025	27
74-58507-123138	Clyde Township Board	T7N R16E	13	49.00	1999	2038	40
74-59156-123136	Clyde Township Board	T7N R16E	10	118.00	2002	2036	35
74-61362-123125	Clyde Township Board	T7N R16E	1	40.00	2007	2025	19
74-61363-123125	Clyde Township Board	T7N R16E	1	19.00	2007	2025	19
74-61364-123125	Clyde Township Board	T7N R16E	2	80.00	2007	2025	19
74-61764-123129	Clyde Township Board	T7N R16E	1	60.00	2007	2029	23
74-61764A-123129	Clyde Township Board	T7N R16E	1	80.00	2007	2029	23
74-61852-123137	Clyde Township Board	T7N R16E	25, 26	86.00	2008	2037	30
74-62475-123125	Clyde Township Board	T7N R16E	13	100.00	2009	2025	17
74-65874-123131	Clyde Township Board	T7N R16E	23	28.00	2012	2031	20
74-67020-123122	Clyde Township Board	T7N R16E	1	75.00	2013	2022	10
74-67022-123122	Clyde Township Board	T7N R16E	12	79.00	2013	2022	10
74-67023-123122	Clyde Township Board	T7N R16E	1	46.00	2013	2022	10
74-44473-123134	Columbus Township Board	T5N R15E	3, 10	124.00	1985	2034	50
74-44472-123174	Columbus Township Board	T5N R15E	11	67.00	1985	2074	90
74-44474-123174	Columbus Township Board	T5N R15E	3	99.00	1985	2074	90
74-49590-123175	Columbus Township Board	T5N R15E	3	60.00	1986	2075	90
74-49591-123175	Columbus Township Board	T5N R15E	3	61.00	1986	2075	90
74-55309-123179	Columbus Township Board	T5N R15E	10	63.00	1990	2079	90
74-56045-123180	Columbus Township Board	T5N R15E	4	55.00	1991	2080	90
74-58580-123188	Columbus Township Board	T5N R15E	3	59.00	1999	2088	90
74-58581-123188	Columbus Township Board	T5N R15E	3	11.00	1999	2088	90
74-62663-123188	Columbus Township Board	T5N R15E	3	14.00	2010	2088	79
74-63570-123100	Columbus Township Board	T5N R15E	2	83.00	2011	2100	90
74-69933-123199	Columbus Township Board	T5N R15E	2	21.00	2018	2099	82
74-30984-123141	Emmett Township Board	T7N R14E	3	55.00	1982	2041	60
74-70319-123127	Emmett Township Board	T7N R14E	23	40.00	2018	2027	10
74-70320-123127	Emmett Township Board	T7N R14E	27	80.00	2018	2027	10
74-70321-123127	Emmett Township Board	T7N R14E	26	30.00	2018	2027	10
74-61507-123125	Fort Gratiot Township Board	T7N R17E	7	75.00	2008	2025	18
74-61508-123125	Fort Gratiot Township Board	T7N R17E	7	27.00	2008	2025	18
74-61510-123125	Fort Gratiot Township Board	T7N R17E	7	40.00	2008	2025	18
74-61530-123125	Fort Gratiot Township Board	T7N R17E	6	36.00	2008	2025	18
74-66910-123122	Fort Gratiot Township Board	T7N R17E	6	40.00	2013	2022	10
74-66911-123122	Fort Gratiot Township Board	T7N R17E	6	40.00	2013	2022	10
74-66909-123129	Fort Gratiot Township Board	T7N R17E	7	5.00	2013	2029	17
74-18835-123154	Grant Township Board	T8N R16E	27	40.00	1980	2054	75
74-18836-123154	Grant Township Board	T8N R16E	23	40.00	1980	2054	75
74-18837-123154	Grant Township Board	T8N R16E	22	37.00	1980	2054	75
74-30475-123121	Grant Township Board	T8N R16E	3		1982	2021	40
74-31833-123128	Grant Township Board	T8N R16E	9	110.00	1982	2028	47
74-37722-123172	Grant Township Board	T8N R16E	3	71.00	1983	2072	90
74-37723-123172	Grant Township Board	T8N R16E	2	75.00	1983	2072	90
74-43410-123127	Grant Township Board	T8N R16E	3	49.00	1984	2027	44
74-43411-123127	Grant Township Board	T8N R16E	3	151.00	1984	2027	44

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74-58769-123131	Grant Township Board	T8N R16E	2	50.00	2000	2031	32
74-58770-123131	Grant Township Board	T8N R16E	2	72.00	2000	2031	32
74-63452-123150	Grant Township Board	T8N R16E	26	78.00	2011	2050	40
74-23134-123100	Greenwood Township Board	T8N R15E	9	80.00	1981	2000	20
74-23135-123100	Greenwood Township Board	T8N R15E	4	80.00	1981	2000	20
74-23136-123137	Greenwood Township Board	T8N R15E	3	140.00	1981	2037	57
74-399771-123123	Greenwood Township Board	T8N R15E	29	47.00	1984	2023	40
74-42494-123171	Greenwood Township Board	T8N R15E	18	80.00	1984	2071	88
74-42495-123171	Greenwood Township Board	T8N R15E	7	40.00	1984	2071	88
74-42105-123173	Greenwood Township Board	T8N R15E	8	60.00	1984	2073	90
74-44640A-123146	Greenwood Township Board	T8N R15E	18	40.00	1985	2046	62
74-44640-123171	Greenwood Township Board	T8N R15E	7	40.00	1985	2071	87
74-44459-123174	Greenwood Township Board	T8N R15E	19	113.00	1985	2074	90
74-45990-123174	Greenwood Township Board	T8N R15E	30	90.00	1985	2074	90
74-63006-123199	Greenwood Township Board	T8N R15E	11	60.00	2010	2099	90
74-63190-123199	Greenwood Township Board	T8N R15E	18	68.00	2010	2099	90
74-65936-123136	Greenwood Township Board	T8N R15E	9	25.00	2012	2036	25
74-65937-123136	Greenwood Township Board	T8N R15E	5	40.00	2012	2036	25
74-66015-123161	Greenwood Township Board	T8N R15E	18	40.00	2012	2061	50
74-66593-123152	Greenwood Township Board	T8N R15E	7	50.00	2013	2052	40
74-69956-123127	Greenwood Township Board	T8N R15E	15	18.00	2018	2027	10
74-69957-123127	Greenwood Township Board	T8N R15E	15	10.00	2018	2027	10
74-69958-123127	Greenwood Township Board	T8N R15E	15	60.00	2018	2027	10
74-70067-123127	Greenwood Township Board	T8N R15E	10	193.00	2018	2027	10
74-71080-123128	Greenwood Township Board	T8N R15E	15	22.00	2019	2028	10
74-71315-123109	Greenwood Township Board	T8N R15E	30	123.00	2020	2109	90
74-33323-123142	Kenockee Township Board	T7N R15E	11	40.00	1983	2042	60
74-55655-123129	Kenockee Township Board	T7N R15E	26	75.00	1990	2029	40
74-55656-123129	Kenockee Township Board	T7N R15E	26	155.00	1990	2029	40
74-56866-123125	Kenockee Township Board	T7N R15E	5, 8	77.00	1992	2025	34
74-57409-123132	Kenockee Township Board	T7N R15E	3	215.00	1993	2032	40
74-58947-123124	Kenockee Township Board	T7N R15E	27	60.00	2001	2024	24
74-60046A-123123	Kenockee Township Board	T7N R15E	2	5.00	2004	2023	20
74-60046-123153	Kenockee Township Board	T7N R15E	2	135.00	2004	2053	50
74-66155-123101	Kenockee Township Board	T7N R15E	5	77.00	2012	2101	90
74-69973-123127	Kenockee Township Board	T7N R15E	34	76.00	2018	2027	10
74-57785-123184	Kimball Township Board	T6N R16E	31	37.00	1995	2084	90
74-5320-123124	Lynn Township Board	T8N R13E	20	638.00	1978	2024	47
74-8582-123128	Lynn Township Board	T8N R13E	28	40.00	1979	2028	50
74-8583-123128	Lynn Township Board	T8N R13E	28	40.00	1979	2028	50
74-8584-123128	Lynn Township Board	T8N R13E	29	158.00	1979	2028	50
74-8585-123128	Lynn Township Board	T8N R13E	29	160.00	1979	2028	50
74-8586-123128	Lynn Township Board	T8N R13E	35	160.00	1979	2028	50
74-22425-123100	Lynn Township Board	T8N R13E	32		1981	2000	20
74-22424-123124	Lynn Township Board	T8N R13E	29, 30	230.00	1981	2024	44
74-22423-123142	Lynn Township Board	T8N R13E	30	75.00	1981	2042	62
74-22545-123170	Lynn Township Board	T8N R13E	8	80.00	1981	2070	90
74-22546-123170	Lynn Township Board	T8N R13E	8	157.00	1981	2070	90
74-30082-123136	Lynn Township Board	T8N R13E	7	138.00	1982	2036	55
74-30083-123136	Lynn Township Board	T8N R13E	18	80.00	1982	2036	55
74-32651-123141	Lynn Township Board	T8N R13E	31	79.00	1982	2041	60
74-32651A-123141	Lynn Township Board	T8N R13E	31	79.00	1982	2041	60
74-38744-123132	Lynn Township Board	T8N R13E	33	200.00	1983	2032	50
74-43506-123123	Lynn Township Board	T8N R13E	16	79.00	1984	2023	40

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74-43510-123171	Lynn Township Board	T8N R13E	5	80.00	1984	2071	88
74-43511-123171	Lynn Township Board	T8N R13E	5	80.00	1984	2071	88
74-43512-123171	Lynn Township Board	T8N R13E	6	80.00	1984	2071	88
74-43505-123173	Lynn Township Board	T8N R13E	6	56.00	1984	2073	90
74-45703-123164	Lynn Township Board	T8N R13E	12	75.00	1985	2064	80
74-48943-123195	Lynn Township Board	T8N R13E	35	80.00	1986	1995	10
74-50687-123195	Lynn Township Board	T8N R13E	27	57.00	1986	1995	10
74-50689-123195	Lynn Township Board	T8N R13E	27	35.00	1986	1995	10
74-48716-123122	Lynn Township Board	T8N R13E	27	154.00	1986	2022	30
74-52523-123103	Lynn Township Board	T8N R13E	22	40.00	1987	2003	17
74-52524-123103	Lynn Township Board	T8N R13E	25	80.00	1987	2003	17
74-53594-123111	Lynn Township Board	T8N R13E	4	160.00	1988	2011	24
74-53594A-123111	Lynn Township Board	T8N R13E	4	80.00	1988	2011	24
74-59528-123122	Lynn Township Board	T8N R13E	32	92.00	2003	2022	20
74-59562-123122	Lynn Township Board	T8N R13E	29	126.00	2003	2022	20
74-63679-123100	Lynn Township Board	T8N R13E	13	77.00	2011	2100	90
74-63680-123100	Lynn Township Board	T8N R13E	21	80.00	2011	2100	90
74-67681-123123	Lynn Township Board	T8N R13E	16	80.00	2014	2023	10
74-67579-123103	Lynn Township Board	T8N R13E	12	40.00	2014	2103	90
74-71176-123128	Lynn Township Board	T8N R13E	31	160.00	2019	2028	10
74-71182-123129	Lynn Township Board	T8N R13E	31	80.00	2020	2029	10
74-4614-123141	Mussey Township Board	T7N R13E	31	79.00	1977	2041	65
74-4614A-123144	Mussey Township Board	T7N R13E	31	40.00	1977	2044	68
74-10200-123188	Mussey Township Board	T7N R13E	22, 23		1979	1988	10.00
74-20159-123100	Mussey Township Board	T7N R13E	28	119.00	1981	2000	20
74-44116-123115	Mussey Township Board	T7N R13E	9	60.00	1984	2015	32
74-40705-123122	Mussey Township Board	T7N R13E	35	112.00	1984	2022	39
74-48660-123117	Mussey Township Board	T7N R13E	6, 7	155.00	1986	2017	32
74-51028-123145	Mussey Township Board	T7N R13E	26		1986	2045	60
74-64686-123140	Mussey Township Board	T7N R13E	6	80.00	2011	2040	30
74-64701-123140	Mussey Township Board	T7N R13E	25	63.00	2011	2040	30
74-68082-123124	Mussey Township Board	T7N R13E	2 & 3	312.00	2015	2024	10
74-71086-123129	Mussey Township Board	T7N R13E	6	27.00	2020	2029	10
74-71087-123129	Mussey Township Board	T7N R13E	6	88.00	2020	2029	10
74-71238-123134	Mussey Township Board	T7N R13E	32	80.00	2020	2034	15
74-71085-123139	Mussey Township Board	T7N R13E	26, 35	162.00	2020	2039	20
74-71084-123144	Mussey Township Board	T7N R13E	3	153.00	2020	2044	25
74-71283-123149	Riley Township Board	T6N R14E	6	79.00	2020	2049	30
74-71284-123149	Riley Township Board	T6N R14E	6	12.00	2020	2049	30
74-34412-123192	Saint Clair Township Board	T5N R16E	22		1983	1992	10
74-4569-123162	Saint Clair Township Board	T5N R16E	22, 27	120.00	2003	2062	60
74-61984-123168	Saint Clair Township Board	T5N R16E	22	30.00	2009	2068	60
74-534-123135	Wales Township Board	T6N R15E	13, 24	198.00	1976	2035	60
74-38152-123135	Wales Township Board	T6N R15E	24	53.00	1983	2035	53
74-44336-123134	Wales Township Board	T6N R15E	34	40.00	1985	2034	50
74-55348-123179	Wales Township Board	T6N R15E	35	38.00	1990	2079	90
74-64721-123135	Wales Township Board	T6N R15E	13	35.00	2011	2035	25
SCC PA 116				19675.00 Acres			