

**AGRICULTURAL PROPERTY RECAPTURE ACT (EXCERPT)**  
**Act 261 of 2000**

**211.1004 Agricultural property recapture tax or benefit received on property.**

Sec. 4. The recapture tax imposed under section 3 is the benefit received on that property.

**History:** 2000, Act 261, Imd. Eff. June 29, 2000.