

HOUSE BILL No. 5914

June 4, 1998, Introduced by Reps. Lowe, Gernaat, Voorhees, Bodem, Cropsey, Jellema, DeVuyst, Middleton, Kukuk, Horton, Goschka, Green, Sanborn and McBryde and referred to the Committee on Forestry and Mineral Rights.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 7e (MCL 211.7e).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7e. (1) The value of deciduous and evergreen trees,
2 GROWING TIMBER, shrubs, plants, bushes, and vines, whether annual
3 or perennial, growing on agricultural ~~land~~ REAL PROPERTY
4 devoted to agricultural purposes ~~shall be~~ IS exempt from
5 ~~taxation~~ THE COLLECTION OF TAXES UNDER THIS ACT. The assess-
6 ment of agricultural real property shall be made without regard
7 to any enhancement in value of the agricultural real property by
8 reason of the deciduous and evergreen trees, GROWING TIMBER,
9 shrubs, plants, bushes, or vines. ~~Nothing herein contained~~
10 ~~shall affect the taxation of growing timber.~~

1 (2) The value of ~~land~~ REAL PROPERTY over the surface of
2 which is located a public right of way shall not be considered
3 when the real property is ~~being~~ assessed.