

**NONFERROUS METALLIC MINERALS EXTRACTION SEVERANCE TAX ACT (EXCERPT)**  
**Act 410 of 2012**

**211.786 Mineral-producing property; determination by department; notification that property no longer mineral-producing property; notification; list to be provided by state geologist; notice of ceased operations.**

Sec. 6.

(1) The department shall determine when property is classified under this act as mineral-producing property. A taxpayer shall notify the department within 30 days of beginning operation of a producing mine. Upon making this determination, the department shall notify all local assessing authorities of those properties that are classified as a mineral-producing property and are subject to the minerals severance tax under this act. Beginning on December 31 in the calendar year in which property is determined by the department to be mineral-producing property, that property is exempt from taxes collected under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155. The property shall be subject to the minerals severance tax when the property is determined to be mineral-producing property by the department. Beginning on the date an open mine becomes a producing mine, the mineral-producing property is exempt from the taxes set forth in section 4(1)(b), (c), and (d) as provided in this act.

(2) If the department determines that property previously determined to be a mineral-producing property is no longer mineral-producing property, the department shall notify the taxpayer and the local assessing authorities that the property is no longer subject to the minerals severance tax under this act beginning December 31 in the year that determination is made and that property shall be subject to the collection of taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155. The local tax collecting unit in which the property is located is responsible for assessment of that property as of the date of the department's notification to the local assessing authority. Ten days after the date of the department's notification to the taxpayer shall be the date on which the minerals severance tax shall cease and all related tax exemptions described in section 4(1)(b), (c), and (d) shall cease.

(3) On or before February 10 of each year, the state geologist shall provide a list of all mineral-producing properties as of the end of the previous calendar year to the department.

(4) If a taxpayer ceases operation of a producing mine for 30 or more consecutive days, the taxpayer shall notify the department, in writing, that it has ceased operations within 7 business days.

**History:** 2012, Act 410, Imd. Eff. Dec. 20, 2012