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Senate Fiscal Agency  
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**SFA****BILL ANALYSIS**

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Senate Bill 236 (Substitute S-1 as reported)  
Sponsor: Senator George A. McManus, Jr.  
Committee: Farming, Agribusiness, and Food Systems

### **CONTENT**

The bill would amend the General Property Tax Act to include within the Act's definition of "agricultural operations" breeding and grazing captive cervidae for commercial or retail sale, but would not include recreational operations or operations that allowed only hunting of captive cervidae for sport.

The bill would define "captive cervidae" as the term is defined in the Animal Industry Act. (Under the Animal Industry Act, "captive cervidae" means members of the cervidae family including, but not limited to, deer, elk, moose, and caribou living under the husbandry of humans.)

(The General Property Tax Act provides that by the first Monday in March each year, an assessor must classify every item of assessable property according to the definitions contained in the Act. Among the classifications of assessable real property is agricultural real property, which includes parcels used partially or wholly for agricultural operations, with or without buildings, and parcels assessed to the Department of Natural Resources and valued by the State Tax Commission. The Act defines "agricultural operations" as farming in all its branches, including cultivating soil; growing and harvesting any agricultural, horticultural, or floricultural commodity; dairying; raising livestock, bees, fish, fur-bearing animals, or poultry; and, turf and tree farming.)

MCL 211.34c

Legislative Analyst: L. Arasim

### **FISCAL IMPACT**

This bill would increase State School Aid Fund costs, by approximately \$500,000, to offset the exemption from local school operating property taxes. The bill also would reduce property tax revenue for the local units involved.

Date Completed: 5-14-98

Fiscal Analyst: R. Ross