

SENATE BILL NO. 1305

September 17, 1998, Introduced by Senator EMMONS and referred to the Committee on Finance.

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.