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BILL ANALYSIS

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Senate Bill 607 (as introduced 5-21-09)
Sponsor: Senator Gerald Van Woerkom
Committee: Agriculture and Bioeconomy

Date Completed: 8-17-09

CONTENT

The bill would amend the General Property Tax Act to include property used for maple syrup production in the definition of "agricultural real property", for the purpose of provisions requiring the county assessor to classify every item of assessable property annually according to definitions in the Act for various types of real property and personal property.

As used in that provision, agricultural real property includes parcels used partially or wholly for agricultural operations, with or without buildings, and includes buildings on leased land used for agricultural operations. Under the bill, maple syrup production would be considered an agricultural operation within that definition.

MCL 211.34c

Legislative Analyst: Curtis Walker

FISCAL IMPACT

The bill would reduce local unit revenue and increase School Aid Fund expenditures by an unknown amount. Classifying maple syrup production as an agricultural operation would allow affected property to be exempt from the 18-mill local levy used for educational operating purposes. Any reduction in local school district operating revenue would be offset by increased expenditures from the School Aid Fund in order to maintain per-pupil funding guarantees.

Fiscal Analyst: David Zin

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.