

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.7pp Mineral and right, claim, lease, or option; tax exemption; shaft, incline, adit, or value of overburden stripping at open mine; tax exemption; "mineral" and "open mine" defined.**

Sec. 7pp. Beginning December 31, 2012, any mineral and any right, claim, lease, or option in or of a mineral is exempt from the collection of taxes under this act. Beginning December 31, 2012, any shaft, incline, adit, or value of overburden stripping located at an open mine is exempt from the collection of taxes under this act. The exemption under this section does not apply to the surface property, rights in the surface property, surface improvements, or personal property at an open mine. As used in this section, "mineral" and "open mine" mean those terms as defined in the nonferrous metallic minerals extraction severance tax act.

**History:** Add. 2012, Act 409, Imd. Eff. Dec. 20, 2012.

**Popular name:** Act 206