

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

**211.7x Parks; monument ground or armory; property leased by nonprofit corporation to state.**

Sec. 7x. Land dedicated to the public and used as a park open to the public generally; any monument ground or armory belonging to a military organization which is not used for gain or any other purpose; and all property owned by a nonprofit corporation organized to take title to property previously owned by the state when the property owned by that corporation is leased to the state are exempt from taxation under this act. As used in this subdivision, "public" means all the residents of this state.

**History:** Add. 1980, Act 142, Imd. Eff. June 2, 1980.

**Popular name:** Act 206