

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

**211.7z Property used primarily for public school or other educational purposes; parent cooperative preschools.**

Sec. 7z. (1) Property which is leased, loaned, or otherwise made available to a school district, community college, or other state supported educational institution, or a nonprofit educational institution which would have been exempt from ad valorem taxation had it been occupied by its owner solely for the purposes for which it was incorporated, while it is used by the school district, community college, or other state supported educational institution, or a nonprofit educational institution primarily for public school or other educational purposes is exempt from taxation under this act.

(2) The value of real estate owned and occupied by a parent cooperative preschool, as defined in section 9 is exempt from taxation under this act, if the property is used predominantly for operating a preschool education program.

**History:** Add. 1980, Act 142, Imd. Eff. June 2, 1980;—Am. 1986, Act 200, Imd. Eff. July 21, 1986.

**Compiler's note:** Section 2 of Act 200 of 1986 provides: "This amendatory act shall take effect for tax years beginning on or after December 31, 1985".

**Popular name:** Act 206