

NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT (EXCERPT)
Act 451 of 1994

324.35110 Taxation; audit of assessments; appropriation.

Sec. 35110. The local taxing authority is entitled to collect from the state a tax on a wilderness, wild, or natural area within its jurisdiction at its ad valorem tax rate or \$2.00 per acre, whichever is less. The department shall audit the assessments of wilderness, wild, or natural areas regularly to ensure that the properties are assessed in the same ratio as similar properties in private ownership. The legislature shall appropriate from the general fund for payments under this section.

History: Add. 1995, Act 59, Imd. Eff. May 24, 1995.

Popular name: Act 451

Popular name: NREPA