

STATUS OF PROPERTY FOR TAXATION (EXCERPT)
Act 117 of 1970

211.191 Taxation of exempt property when not being used for purpose for which exemption granted.

Sec. 1.

If an assessing officer finds that any real property or personal property that for any reason is exempt from taxation under the laws of this state is not being used for the purposes for which the tax exemption is granted, the assessing officer shall place the property on the tax rolls and the property shall be subject to taxation in the same amount and to the same extent as though it had not been exempt from taxation.

History: 1970, Act 117, Imd. Eff. July 23, 1970 ;-- Am. 1992, Act 62, Imd. Eff. May 22, 1992