THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.1211e Affidavit claiming exemption on qualified agricultural property; filing.

Sec. 1211e.

(1) Subject to subsection (2), to claim an exemption under section 1211(1) for qualified agricultural property for the 1994 tax year, if an affidavit claiming an exemption on a principal residence was not filed for the property by May 1, 1994, an affidavit claiming the exemption on qualified agricultural property shall be filed with the local assessing unit by June 1, 1994. If property is qualified agricultural property and is classified as agricultural property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c, that property is exempt and an affidavit claiming the exemption does not need to be filed.

(2) If there are provisions in the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, that are inconsistent with subsection (1), the provisions of the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, prevail.

History: Add. 1994, Act 258, Imd. Eff. July 5, 1994 ;-- Am. 2003, Act 126, Eff. Jan. 1, 2004
Popular Name: Act 451