



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

JAY B. RISING
STATE TREASURER

DATE: May 24, 2004

TO: Assessors
Equalization Directors

FROM: State Tax Commission

SUBJECT: Classification of Pay-to-Hunt Operations

The State Tax Commission, at its meeting on May 10, 2004, considered the classification of 7 separate parcels of property all of which were, in some way, being used as part of a pay-to-hunt operation.

The Commission ruled that all 7 parcels were properly classified as commercial. This includes several parcels which were not actually used for hunting but were being used for related operations such as the feeding and raising of birds and animals that will eventually be hunted.