



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

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DATE: January 25, 2012
TO: Assessors and Equalization Directors
FROM: Kelli Sobel, Executive Secretary State Tax Commission
SUBJECT: Public Act 320 of 2011

Assessors should note P.A. 320 of 2011 which went into effect on December 27, 2011. This Act makes changes to MCL 211.7dd and 211.34c

Specifically, this Act deals with how the implementation of a wildlife risk mitigation action plan affects both a property's classification and qualified agricultural exemption status. The Act indicates that property shall not lose its status as a qualified agricultural property or its classification as a agricultural real property as a result of implementing a wildlife risk mitigation action plan.

The Act provides the following definitions:

1. "Wildlife risk mitigation action plan" means a written plan consisting of 1 or more projects to help reduce the risks of a communicable disease spreading between wildlife and livestock that is approved by the department of agriculture under the animal industry act, 1988 PA 466, MCL 287.701 to 287.745.
2. "Project" means certain risk mitigating measures, which may include, but are not limited to, the following:
 - (A) Making it difficult for wildlife to access feed by storing livestock feed securely, restricting wildlife access to feeding and watering areas, and deterring or reducing wildlife presence around livestock feed by storing feed in an enclosed barn, wrapping bales or covering stacks with tarps, closing ends of bags, storing grains in animal-proof containers or bins, maintaining fences, practicing small mammal and rodent control, or feeding away from wildlife cover.
 - (B) Minimizing wildlife access to livestock feed and water by feeding livestock in an enclosed area, feeding in open areas near buildings and human activity, removing extra or waste feed when livestock are moved, using hay feeders to reduce waste, using artificial water systems to help keep livestock from sharing water sources with wildlife, fencing off stagnant ponds, wetlands, or areas of wildlife habitats that pose a disease risk, and keeping mineral feeders near buildings and human activity or using devices that restrict wildlife usage.

The State Tax Commission advises assessors of the following:

The Act provides in MCL 211.7dd that if after December 31, 2008, the classification of property was changed as the result of the implementation of a wildlife risk mitigation action plan, the owner of the property may appeal that change in classification to the March Board of Review in 2012, 2013 or 2014.

Please note, the Act only allows an appeal of the change in a property's classification to the March Board of Review in 2012, 2013 or 2014, not a change in a property's qualified agricultural status.

In addition please note, that a classification appeal cannot be made to the July or December Boards of Review. As stated in MCL 211.53b, the July and December Boards do not have any authority over changes in classification.