

Codes for Taxable Status		4/6/2021
Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination process. All statutes, STC Guidance and case law must also be considered.)
125.1415a	PILOT - Exemption for housing project from taxes PA 334 of 1968 Am PA 363 of 1994	<i>"(1) If a housing project owned by a nonprofit housing corporation, consumer housing cooperative, limited dividend housing corporation, mobile home park corporation, or mobile home park association is financed with a federally-aided or authority-aided mortgage or advance or grant from the authority, then, except as provided in this section, the housing project is exempt from all ad valorem property taxes imposed by this state or by any political subdivision, public body, or taxing district in which the project is located." "(2) The owner of a housing project exempt from taxation under this section shall pay to the municipality in which the project is located an annual service charge for public services in lieu of all taxes."</i>
125.1601	Economic Development Corporations PA 338 of 1974 MCL 125.1601 - 125.1636	<i>"Sec. 25. The corporation shall be exempt from all taxation on its earnings or property. Instruments of conveyance to or from a corporation shall be exempt from all taxation including taxes imposed by Act No. 134 of the Public Acts of 1966, as amended, being sections 207.501 to 207.513 of the Michigan Compiled Laws."</i>
125.2651	Michigan Brownfield Redevelopment Program PA 381 of 1996 MCL 125.2651 - 125.2670	Brownfield properties are those in which the redevelopment or reuse of the property may be complicated by the presence or perception of contamination. Revitalizing and redeveloping these properties protects the environment, reuses existing infrastructure, minimizes urban sprawl and creates economic opportunities. The Remediation and Redevelopment Division provides financial and technical assistance including grants, loans, tax increment financing and free site assessments to facilitate the redevelopment of brownfield properties. A Local Governmental Unit must be "qualified" and first establish a Brownfield Redevelopment Authority and adopt a Brownfield Plan.
125.2781	Obsolete Property Rehabilitation PA 146 of 2000 MCL 125.2781 - 125.2797	The land is subject to normal ad-valorem taxation. The building's taxable value is frozen for the duration of the exemption and the building improvements are taxed only the local school operating and State Education Tax mills. The act provides a property tax exemption for commercial and commercial housing properties that are rehabilitated and meet the requirements of the Act. The property must be located in an established Obsolete Property Rehabilitation District. Also see STC publication: Frequently Asked Questions Obsolete Property Rehabilitation Act "Sec. 3. (1) A qualified local governmental unit, by resolution of its legislative body, may establish 1 or more obsolete property rehabilitation districts that may consist of 1 or more parcels or tracts of land or a portion of a parcel or tract of land, if at the time the resolution is adopted, the parcel or tract of land or portion of a parcel or tract of land within the district is either of the following: (a) Obsolete property in an area characterized by obsolete commercial property or commercial housing property. (b) Commercial property that is obsolete property that was owned by a qualified local governmental unit on the effective date of this act, and subsequently conveyed to a private owner. Sec 7. (1) A rehabilitated facility for which an obsolete property rehabilitation exemption certificate is in effect, but not the land on which the rehabilitated facility is located..."

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207.1	Assessment of Certain Public Utilities PA 282 of 1905 MCL 207.1 - 207.21	<p>This public act pertains to property that is assessed by the state. If it is assessed by the state it is exempt from ad valorem taxation. If not assessed by the state it is subject to ad valorem taxation by the local unit assessor.</p> <p><i>"207.4(1) The state... shall annually determine the true cash value and taxable value of property having a situs in this state of all of the following:</i></p> <ul style="list-style-type: none"> <i>(a) Railroad companies.</i> <i>(b) Union station and depot companies.</i> <i>(c) Telegraph companies.</i> <i>(d) Telephone companies.</i> <i>(e) Sleeping car companies.</i> <i>(f) Express companies.</i> <i>(g) Car loaning companies.</i> <i>(h) Stock car companies.</i> <i>(i) Refrigerator car companies.</i> <i>(j) Fast freight line companies.</i> <i>(k) All other companies owning, leasing, running, or operating any freight, stock, refrigerator, or any other cars not the exclusive property of a railroad company paying taxes on its rolling stock under this act, over or on the line or lines of any railroad in this state. (2) For tax years that begin after December 31, 2005, the state board of assessors shall annually determine the true cash value and taxable value of property having a situs in this state of telegraph companies and telephone companies in the same manners as property assessed under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.</i> <p><i>207.5(2) Real property exempt from the tax levied under this act under subsection (1) is subject to taxation in the same manner, for the same purposes, to the same extent, and subject to the same conditions and limitations as other real property in the townships or municipalities in which that property is located."</i></p>
207.271	Iron Ore Tax 68 of 1963 MCL 207.271 - 207.279	<p>Read the act to determine when iron ore property is subject to specific tax. When subject to the specific tax it is special act property. When not subject to specific tax it is subject to ad-valorem taxation.</p> <p><i>"207.275 The state geologist or his duly authorized deputy shall determine the specific tax imposed.</i></p> <p><i>207.277 The township supervisor or assessing officer of the city shall remove from the list of land descriptions assessed and taxed under the general property tax law the land descriptions of the property taxed under the provisions of this act, and shall enter the land descriptions on a separate roll. The supervisor or assessor shall spread the specific tax as certified to him by the state geologist or his duly authorized deputy against the lands and the township or city treasurer shall collect the specific tax at the same time, in the same manner and subject to the same collection charges as general property taxes.</i></p> <p><i>207.279. The specific taxes provided for in this act shall be in lieu of all ad valorem taxes upon the property to which the specific taxes apply, including, without limitation, the ore property, the beneficiating facilities, the agglomerating facilities, the ore in its natural state as mined, the beneficiated ore, the agglomerated ore, and the lands occupied by or used in connection with the mining, beneficiating, agglomerating and transporting of the underground ore."</i></p>
207.407	Revised Statutes of 1846 MCL 207.407 - 207.409	TAX UPON RAILROAD, CANAL, AND TURNPIKE CORPORATIONS 207.407-207.409 Repealed. 1964, Act 256, Eff. Aug. 28, 1964.

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207.551	Plant Rehab. & Industrial Development Districts PA 198 of 1974 AKA Industrial Facilities Exemption MCL 207.551 - 207.572	<p>The land and previous building value is subject to ad-valorem taxation, however, the new value applicable to the facility's exemption certificate is subject to taxation as special acts. Also see 211.7k.</p> <p>The Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. An Industrial Development District (IDD) or a Plant Rehabilitation District (PRD) must be created prior to initiating a project. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 1-12 years as determined by the local unit of government. Applications are filed, reviewed, and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division and the Michigan Economic Development Corporation. The State Tax Commission (STC) is ultimately responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC.</p> <p><i>"207.558 A facility or that portion of a facility described in section 7a, for which an industrial facilities exemption certificate is in effect, but not the land on which the facility is located or to be located or inventory of the facility, for the period on and after the effective date of the certificate and continuing so long as the industrial facilities exemption certificate is in force, is exempt from ad valorem real and personal property taxes and the lessee, occupant, user, or person in possession of that facility for the same period is exempt from ad valorem taxes imposed under Act No. 189 of the Public Acts of 1953, being sections 211.181 and 211.182 of the Michigan Compiled Laws.</i></p> <p><i>207.561a (1) If a facility was subject to an industrial facilities exemption certificate on or after December 31, 2012, notwithstanding any other provision of this act to the contrary, that portion of the facility that is eligible manufacturing personal property shall remain subject to the industrial facilities tax and shall remain exempt from ad valorem property taxes as provided in...."</i></p>
207.601	Commercial Housing Facilities Exemption Certificates PA 438 of 1976 MCL 207.601 - 207.615	<p>The land value is subject to ad-valorem taxation, The new value to which the specific tax applies belongs on a separate parcel and is subject to taxation as special acts.</p> <p><i>"207.602 A local governmental unit, by resolution of its legislative body, may approve commercial housing facilities exemption certificates, if at the time of adoption of the resolution the local governmental unit has established a downtown development district pursuant to Act No. 197 of the Public Acts of 1975, as amended, and levies an income tax.</i></p> <p><i>207.606 (1) A new facility for which a commercial housing facilities exemption certificate is in effect, but not the land on which the new facility is located, shall be exempt from ad valorem real and personal property taxes imposed under Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws, for the period beginning on the effective date of the certificate and continuing so long as the commercial housing facilities exemption certificate is in force.</i></p> <p><i>(2) The owner of a new facility exempt from the ad valorem real and personal property taxes as provided in this section shall pay an annual specific tax to be known as the commercial housing facilities tax which shall be determined by...</i></p> <p><i>(3) The lessee, occupant, user, or person in possession of the new facility for which a commercial housing facilities exemption certificate is in effect shall be exempt from ad valorem taxes imposed under Act No. 189 of the Public Acts of 1953, as amended, being sections 211.181 to 211.182 of the Michigan Compiled Laws, for the same period."</i></p>
207.651	Commercial Redevelopment Act PA 255 of 1978 MCL 207.651 - 207.668	<p>The land value is subject to ad-valorem taxation, The new value to which the specific tax (Commercial Facilities Tax) belongs on a separate parcel and is subject to taxation as special acts.</p> <p>The Commercial Redevelopment Act, (known as the Commercial Facilities Exemption), PA 255 of 1978, as amended, affords a tax incentive for the redevelopment of commercial property for the primary purpose and use of a commercial business enterprise. The property must be located within an established Commercial Redevelopment District. Exemptions are approved for a term of 1-12 years as determined by the local unit of government and the taxable value is frozen for the duration of the certificate. For restored facilities, the property taxes are based upon the previous year's (prior to restoration) taxable value and 100% of the mills levied. For new or replacement facilities, the property taxes are based upon the current year's taxable value and 50% of the mills levied. Applications are filed, reviewed, approved, and certificates are issued, by the local unit of government. Certificates are also filed with the State Tax Commission.</p>

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207.771	Neighborhood Enterprise Zone Act PA 147 of 1992 MCL 207.771 - 207.787	<p>The land value is subject to ad-valorem taxation while the building is subject to a specific tax. The calculation of the NEZ taxes are based on "new facility", "rehabilitated facility" and "homestead facility" and depends upon the date of issuance of the NEZ Certificate. Also see STC publication: FAQ Neighborhood Enterprise Zone</p> <p>The Neighborhood Enterprise Zone Act, PA 147 of 1992, as amended, provides for the development and rehabilitation of residential housing located within eligible distressed communities. New and rehabilitated facilities applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of new and rehabilitated facility certificates. Exemptions for new and rehabilitated facilities are not effective until approved by the STC. NEZ Homestead applications are filed, reviewed and approved by the local unit of government.</p>
207.821	Michigan Next Energy Authority Act PA 593 of 2002 MCL 207.821 - 207.827	<p>This exemption pertains to only one entity, the Michigan Next Energy Authority.</p> <p><i>"AN ACT to create and provide for the operation of the Michigan next energy authority</i> <i>Sec. 6. The authority created under this act shall be exempt from and shall not be required to pay taxes on property, both real and personal, belonging to the authority, which is used for a public purpose. Property of the authority is public property devoted to an essential public and governmental function and purpose.</i> <i>(1) An authority created under this act is governed by a board consisting of the members of the authority...</i> <i>(2) The board shall organize and adopt its own policies, procedures, schedule of regular meetings, and a regular meeting date, place, and time. The board shall conduct all business at public meetings held in compliance with the open meetings act..."</i></p>
207.841	Commercial Rehabilitation Act PA 210 of 2005 MCL 207.841 - 207.856	<p>The land value is subject to ad-valorem taxation, while the buildings taxable value is frozen for the duration of the exemption which the specific tax is calculated from. Also see STC publication: Frequently Asked Questions Commercial Rehabilitation Act.</p> <p>The Commercial Rehabilitation Act, PA 210 of 2005, as amended, affords a tax incentive for the rehabilitation of commercial property for the primary purpose and use of a commercial business or multi-family residential facility excluding the land. The property must be located within an established Commercial Rehabilitation District. Exemptions are approved for a term of 1-10 years, as determined by the local unit of government. The property taxes are based upon the previous year's (prior to rehabilitation) taxable value. The taxable value is frozen for the duration of the certificate. Applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC.</p>
211.7 FP	Federal Property (FP = Federal Property) PA 206 of 1893 Am PA 142 of 1980	<p>211.7 Federal property. <i>"Public property belonging to the United States is exempt from taxation under this act. This exemption shall not apply if taxation of the property is specifically authorized by federal legislative action or federal administrative rule, regulation, or lease."</i></p>
211.7 IG	Indian Gaming STC Memo May 13, 2009 (IG = Indian Gaming)	<p>Indian Lands are not Federal Property and are not listed in MCL 211.7, however their Code starts with 211.7 because Federal Statutes plays a major role in the exemption of Indian Lands from taxation.</p> <p>STC Memo May 13, 2009, Assessment of Indian Gaming Facilities: <i>"Exempt from the ad valorem roll provided the tax revenue from gaming exceeds what ad valorem tax revenue would have been."</i></p> <p>Also see Bulletin 25 of 2017, Lands Owned by Indian Tribes</p>

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211.7 IL	Allotted Indian Lands Held in Trust by the United States Allotment Act of 1887 (IL = Indian Lands)	<p>Indian Lands are not Federal Property and are not listed in MCL 211.7, however their Code starts with 211.7 because Federal Statutes play a major role in the exemption of Indian Lands from taxation.</p> <p>Exemption information from the U.S. Indian General Allotment Act: <i>"Allotted Indian lands held in trust by the United States are an instrumentality employed by the United States for the benefit and control of this dependent race, and so are immune from state taxation." Trust status is what provides immunity from state taxes. Lands not held in trust by the Federal government for the benefit of the tribe would generally not share immunity and would, therefore, generally be subject to state property taxes. Source: https://www.irs.gov/government-entities/indian-tribal-governments/itg-faq-12-answer-do-tribal-members-pay-real-estate-taxes."</i></p> <p>Also see Bulletin 25 of 2017, Lands Owned by Indian Tribes.</p>
211.7b	Disabled Veteran PA 206 of 1893 Am PA 161 of 2013	<p>The parcel is subject to ad valorem taxation until the exemption is annually granted by the local unit B.O.R.. The Disabled Veteran's exemption is not an exemption for the benefit of the property. Instead, it is an exemption personal to the qualifying disabled veteran or the unremarried surviving spouse of the qualified deceased disabled veteran. Also see STC bulletin 22 of 2013 and STC publication: Disabled Veterans Exemption FAQ.</p> <p><i>"Sec. 7b. (1) Real property used and owned as a homestead by a disabled veteran who was discharged from the armed forces of the United States under honorable conditions... is exempt from the collection of taxes under this act. To obtain the exemption, an affidavit showing the facts required by this section and a description of the real property shall be filed by the property owner or his or her legal designee with the supervisor or other assessing officer during the period beginning with the tax day for each year and ending at the time of the final adjournment of the local board of review."</i></p>
211.7d	Elderly or Disabled PA 206 of 1893 Am PA 78 of 2016	<p>The act contains provisions for the state treasurer to take Payments In Lieu of Taxes (PILT). Also see STC bulletin 7 of 2016.</p> <p><i>"Sec 7d. (1) Housing owned and operated by a nonprofit corporation or association, by a limited dividend housing corporation, or by this state, a political subdivision of this state, or an instrumentality of this state, for occupancy or use solely by elderly or disabled families is exempt from the collection of taxes under this act.</i></p> <p><i>(3) If property for which an exemption is claimed under this section would have been subject to the collection of taxes under this act if an exemption had not been granted under this section, the state treasurer, upon verification, shall make a payment in lieu of taxes..."</i></p>
211.7e	Trees, Shrubs, R/W PA 206 of 1893 Am PA 386 of 1976	<p>The parcel is subject to ad valorem taxation, however public Road ROW, and certain trees on Ag land shall not be included in the property assessment.</p> <p><i>"(1) The value of deciduous and evergreen trees, shrubs, plants, bushes, and vines, whether annual or perennial, growing on agricultural land devoted to agricultural purposes shall be exempt from taxation. The assessment of agricultural real property shall be made without regard to any enhancement in value of the agricultural real property by reason of the deciduous and evergreen trees, shrubs, plants, bushes, or vines. Nothing herein contained shall affect the taxation of growing timber.</i></p> <p><i>(2) The value of land over the surface of which is located a public right of way shall not be considered when the real property is being assessed."</i></p>
211.7g	Seawall PA 206 of 1893 Am PA 165 of 1976	<p>The parcel is subject to ad valorem taxation. Certain described property improvements are not assessed.</p> <p><i>"Sec 7g. The value of a seawall, jetty, groin, dike, or other structure whose primary purpose is to prevent or control erosion or prevent or control inundation or flooding on property affected by waters or levels of the Great Lakes or their connecting waters and tributaries as affected by levels of the Great Lakes is exempt from taxation.</i></p> <p><i>That portion of structures which are modified or designed to provide benefits other than erosion control or flood prevention are not exempt from assessment for property tax."</i></p>

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211.7h	Solar, Wind, Water Energy PA 206 of 1893 Am PA 245 of 1983	The parcel s is subject to ad valorem taxation, however, when the STC issued a tax exemption certificate, the device covered thereby is exempt from real and personal property taxes imposed under the act. STC no longer issues this exemption certificate. <i>"(9) A new solar, wind, or water energy tax exemption certificate shall not be issued for a solar, wind, or water energy conversion device if installation of the device is <u>completed after December 31, 1983</u>. All exemptions granted shall remain in force unless revoked under subsection (7)."</i>
211.7i	Existing Facility PA 206 of 1893 Am PA 348 of 1980	The original parcel is subject to ad valorem taxation, however, the increase in value belongs on a new parcel and is subject to taxation as special acts. <i>"...the increase in value to the existing facility attributable to expenditures for repair, replacement, or restoration of a portion of the facility or the increase in value attributable to expenditures for conversion to an existing facility is exempt from taxation under this act commencing with the date of approval by the local governmental unit and ending on the December 31 following 12 years after the approval by the local governmental unit."</i>
211.7j	New or Existing Commercial Facility PA 206 of 1893 Add 5 of 1977	The original parcel is subject to ad valorem taxation, however, the increase in value belongs on a new parcel and is subject to taxation as special acts. <i>"...A new facility or an existing facility for which a commercial housing facilities exemption certificate issued pursuant to Act No. 438 of the Public Acts of 1976, being sections 207.601 to 207.615 of the Michigan Compiled Laws, is in effect, but not the land on which the new facility is located, shall be exempt from taxation under this act for the period beginning on the effective date of the certificate and continuing as long as the commercial housing facilities exemption certificate is in force. "</i>
211.7k	Industrial Facilities Tax PA 206 of 1893 Am PA 476 of 1996	The land and previous building value is subject to taxation as ad-valorem, however, the new value belongs on a new parcel and is subject to taxation as special acts. Also see PA 198 of 1974, MCL 207.551 to 207.572. <i>"A facility for which an industrial facilities exemption certificate... is in effect, but not the land on which the facility is located or to be located, is exempt from taxation under this act...."</i>
211.7l	State Property PA 206 of 1893 Add PA 142 of 1980	<i>"Public property belonging to the state, except licensed homestead lands, part-paid lands held under certificates, and lands purchased at tax sales, and still held by the state is exempt from taxation under this act. This exemption shall not apply to lands acquired after July 19, 1966, unless a deed or other memorandum of conveyance is recorded in the county where the lands are located before December 31 of the year of acquisition, or the local assessing officer is notified by registered mail of the acquisition before December 31 of the year of acquisition."</i>
211.7m	County, Township, City, Village, School District, Parks PA 206 of 1893 Add PA 142 of 1980	For additional information see STC bulletin 19 of 2000, Exemption for Parks. <i>"Property owned by... a county, township, city, village, or school district... and is used to carry out a public purpose itself... is exempt from taxation under this act. Parks shall be open to the public generally." Refer to case law for implications related to public purpose.</i>
211.7n	Non-Profit Theater, Library, Educational, Scientific Institution PA 206 of 1893 Am PA 212 of 1981	<i>"Real estate or personal property owned and occupied by nonprofit theater, library, educational, or scientific institutions incorporated under the laws of this state with the buildings and other property thereon while occupied by them solely for the purposes for which the institutions were incorporated is exempt from taxation under this act. In addition, real estate or personal property owned and occupied by a nonprofit organization organized under the laws of this state devoted exclusively to fostering the development of literature, music, painting, or sculpture which substantially enhances the cultural environment of a community as a whole, is available to the general public on a regular basis, and is occupied by it solely for the purposes for which the organization was incorporated is exempt from taxation under this act."</i>
211.7o	Non-Profit Charitable Institution PA 206 of 1893 Am PA 681 of 2006	211.7o contains many sub-sections and is therefore not summarized here. Also, extensive case history needs to be considered related to eligibility under this section. Also see STC bulletins 26 of 2017 and 18 of 2000 for more info.

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211.7p	Memorial Homes or Posts PA 206 of 1893 Add PA 142 of 1980	<i>"Real estate or personal property owned and occupied as memorial homes or posts is exempt from taxation under this act. ...but does not include buildings or portions of buildings which are not restricted to members and guests and are used for commercial operations permitting the patronage of the general public, including but not limited to dancehalls, bars with class C liquor licenses, bowling alleys, pool or billiard rooms, television rooms, and game rooms. Incidental or casual rental or leasing for nonveteran purposes is no bar to the exemption. It is the legislative intent that the making available of the exempt facilities for public assemblage or social affairs shall not be adequate cause to deny this exemption in whole or in part."</i>
211.7q	Boy or Girl Scout or Campfire Girl's Organization; 4-H Club or Foundation; Young Men's or Women's Christian Association... PA 206 of 1893 Am PA 505 of 2008	See the act for specific limitations. <i>"Except as otherwise provided in subsections (2) and (3), real property owned by a boy or girl scout or camp fire girls organization, a 4-H club or foundation, or a young men's Christian association or young women's Christian association is exempt from the collection of taxes under this act..."</i>
211.7r	Certain Clinics PA 206 of 1893 Add PA 142 of 1980	See the act for specific limitations. <i>"The real estate and building of a clinic... is exempt from taxation under this act, if..."</i>
211.7s	Houses of Public Worship; Parsonage PA 206 of 1893 Add PA 142 of 1980	<i>"Houses of public worship, with the land on which they stand, the furniture therein and all rights in the pews, and any parsonage owned by a religious society of this state and occupied as a parsonage are exempt from taxation under this act. Houses of public worship includes buildings or other facilities owned by a religious society and used predominantly for religious services or for teaching the religious truths and beliefs of the society."</i>
211.7t	Burial Grounds, Rights of Burial, Tombs and Monuments PA 206 of 1893 Add PA 142 of 1980	<i>"Land used exclusively as burial grounds, the rights of burial, and the tombs and monuments in the land, while reserved and in use for that purpose is exempt from taxation under this act. The stock of a corporation owning a burial ground shall not be exempt."</i>
211.7u	Poverty Exemption PA 206 of 1893 Am 253 of 2020	The parcel is subject to ad valorem taxation until the exemption is annually granted by the local unit B.O.R.. Also refer to Bulletin 6 of 2017, Poverty Exemptions. MCL 211.7u provides for a property tax exemption, in whole or part, for the principal residence of persons who, by reason of poverty, are unable to contribute to the public charges. In order to receive a poverty exemption, a taxpayer must annually file a completed application form, and all required additional documentation, with the supervisor, assessor, or the Board of Review where the property is located.
211.7v	Property of Certain Corporations (Paying Specific Tax) and Railroads PA 206 of 1893 Add PA 142 of 1980	These properties are assessed by the State. <i>"The real property of corporations exempt under the laws of this state, by reason of paying specific taxes... is exempt from taxation under this act. Tracks, right of way, depot grounds and buildings, machine shops, rolling stock, and all other property necessarily used in operating any railroad in this state belonging to a railroad company shall remain exempt from taxation for any purpose, except for special assessments for local improvements in cities and villages, and land owned or claimed by a railroad company not adjoining the tracks of the company."</i>
211.7w	Property of Agricultural Society Used Primarily for Fair Purposes PA 206 of 1893 Am PA 158 of 1984	The act allows for incidental rental of the facilities provided the rental monies go toward offsetting costs.
211.7x	Parks, Monument Ground or Armory, Property Leased by Nonprofit Corporation to State PA 206 of 1893 Add PA 142 of 1980	<i>"Land dedicated to the public and used as a park open to the public generally; any monument ground or armory belonging to a military organization which is not used for gain or any other purpose; and all property owned by a nonprofit corporation organized to take title to property previously owned by the state when the property owned by that corporation is leased to the state are exempt from taxation under this act. As used in this subdivision, "public" means all the residents of this state."</i>

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211.7y	Landing Area PA 206 of 1893 Am PA 347 of 1982	"A landing area for which a fee was paid... is exempt from taxation under this act."
211.7z	School PA 206 of 1893 Am PA 200 of 1986	"(1) Property which is leased, loaned, or otherwise made available to a school district, community college, or other state supported educational institution, or a nonprofit educational institution ... primarily for public school or other educational purposes is exempt from taxation under this act."
211.7aa	Municipal Water Authority PA 206 of 1893 Add PA 516 of 1982	"Real property which would be exempt from taxation under this act if the property was used by the lessor and which is leased, loaned, or otherwise made available to a municipal water authority..."
211.7bb	Nursery Stock Seasonal Protection Unit PA 206 of 1893 Add 23 of 1988	The parcel is subject to ad-valorem taxation. See the Act for definition of "nursery stock seasonal protection unit". "(1) A nursery stock seasonal protection unit, but not the land on which it is located, is exempt from taxation under this act."
211.7cc	Principle Residence Exemption PA 206 of 1893 Am PA 96 of 2020	This section of the act is long and detailed, however, generally the parcel is subject to ad-valorem taxation. Refer to the General Property Tax Act and other STC Guidance. Also see annual STC bulletins regarding Millage Requests and Rollbacks. A Principal Residence Exemption (PRE) exempts a residence from the tax levied by a local school district for school operating purposes up to 18 mills. Section 211.7cc and 211.7dd of the General Property Tax Act, Public Act 206 of 1893, as amended, addresses PRE claims. To qualify for a PRE, a person must be a Michigan resident who owns and occupies the property as a principal residence.
211.7ee	Qualified Agricultural Property Exemption from Tax Levied by Local School District for School Operating PA 206 of 1893 Am PA 247 of 2003	The parcel is subject to ad-valorem taxation. See STC publication "Qualified Agricultural Property Exemption Guidelines". Also see annual STC bulletins regarding Millage Requests and Rollbacks.
211.7ff	Renaissance Zone PA 206 of 1893 Am PA 28 of 2020	Real property and personal property located in a renaissance zone is subject to a phase in of ad-valorem taxation. Many other conditions apply. Reference 211.7ff and the Michigan renaissance zone act, PA 376 of 1996, MCL 125.2681 to 125.2696. Also see annual STC bulletins regarding Millage Requests and Rollbacks.
211.7gg	Property Held by Land Bank Fast Track Authority PA 206 of 1893 Add PA 261 of 2003	For additional information see STC bulletin 12 of 2004, Property Owned or Sold by a Land Bank. "(1) Property, the title to which is held by a land bank fast track authority under the land bank fast track act, is exempt from the collection of taxes under this act." And "Land Bank Fast Track Act, PA 258 of 2003(5) being MCL 124.754(5): "(5) The property of an authority and its income and operations are exempt from all taxation by this state or any of its political subdivisions."
	Property Sold by Land Bank Fast Track Authority PA 206 of 1893 Add PA 261 of 2003	For additional information see STC bulletin 12 of 2004, Property Owned or Sold by a Land Bank. "Except as otherwise provided... real property sold... under the land bank fast track act is exempt from the collection of taxes under this act beginning on December 31 in the year in which the property is sold or otherwise conveyed by the land bank fast track authority until December 31 in the year 5 years after the December 31 on which the exemption was initially granted under this subsection." "Property exempt from the collection of taxes under subsection (2) is subject to the specific tax levied under the tax reverted property clean title act."
211.7hh	Qualified Start-Up Business PA 206 of 1893 Am PA 191 of 2007	Generally, the real and personal property of a qualified start-up business is exempt from ad-valorem taxation except as shown in subsection 7. Also see STC bulletin 10 of 2004. "... for taxes levied for the payment of principal and interest of obligations..." "(5) A qualified start-up business shall not receive the exemption under this section for more than a total of 5 tax years."

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Code	Description (Am = Amended) (Add = Added)	Considerations: (Always refer to the act for specifics. These excerpts are provided only as a starting point for your determination process. All statutes, STC Guidance and case law must also be considered.)
211.7ii	Property Used by Innovations Center in Certified Technology Park PA 206 of 1893 Add PA 245 of 2004	For additional information see STC bulletin 11 of 2004, Exemption of Certain Real & Personal Property Associated with Innovations Center. <i>"...the governing body of a local tax collecting unit may adopt a resolution to exempt... all real property of that innovations center that is located in a certified technology park..."</i>
211.7jj	Federally Qualified Health Center PA 206 of 1893 Add PA 326 of 2006	<i>"...real and personal property of a federally-qualified health center is exempt... "Federally-qualified health center" means that term as defined in section 1396d(l)(2)(B) of the social security act, 42 USC 1396d."</i>
211.7jj[1]	Qualified Forest Property PA 206 of 1893 Am PA 672 of 2018	The parcel is subject to ad-valorem taxation. <i>"...Except as otherwise limited in this subsection, qualified forest property is exempt from the tax levied by a local school district for school operating purposes to the extent provided under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, according to the provisions of this section. Buildings, structures, or land improvements located on qualified forest property are not eligible for the exemption under this section."</i>
211.7kk	Charitable Nonprofit Housing Exemption AKA Eligible Non-Profit Housing Property PA 206 of 1893 Am PA 456 of 2014	STC approves the applications which are effective on December 31 and are effective for a set number of years. Also see STC publication, " Charitable Nonprofit Housing Property Exemption Guidelines". The Charitable Nonprofit Housing Property Exemption, Public Act 612 of 2006, MCL 211.7kk, as amended, was created to exempt certain residential property owned by a charitable nonprofit housing organization from property taxes for a maximum period of five years if the property is intended for ultimate occupancy by low-income persons as a principal residence.
211.7mm	Retail Store of Charitable Non-Profit Housing Organization PA 206 of 1893 Add 109 of 2010	For additional information see STC bulletin 12 of 2010, Charitable non-Profit Housing. <i>"...real and personal property of a charitable nonprofit housing organization that is used for a retail store operated by that charitable nonprofit housing organization... is exempt."</i>
211.7nn	Supportive Housing Property PA 206 of 1893 Add PA 454 of 2008	<i>"...supportive housing property is exempt from the tax levied by a local school district for school operating purposes to the extent provided under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, if an owner of that supportive housing property claims an exemption as provided in this section."</i>
211.7oo	Low Grade Iron Ore Property PA 206 of 1893 Add PA 409 of 2012	<i>"Low grade iron ore and low grade iron ore mining property subject to taxation under 1951 PA 77, MCL 211.621 to 211.626, or iron ore or ore property subject to taxation under 1963 PA 68, 207.271 to 207.279, are exempt..."</i>
211.7pp	Mineral and Open Mine Property PA 206 of 1893 Add PA 409 of 2012	This act coincides with PA 410 of 2012, Nonferrous Metallic Minerals Extraction Severance Tax Act, being Sections 211.781 - 211.791. <i>"...any mineral and any right, claim, lease, or option in or of a mineral is exempt from the collection of taxes under this act. ...any shaft, incline, adit, or value of overburden stripping located at an open mine is exempt... The exemption under this section does not apply to the surface property, rights in the surface property, surface improvements, or personal property at an open mine. As used in this section, "mineral" and "open mine" mean those terms as defined in the nonferrous metallic minerals extraction severance tax act."</i>
211.7qq	Mineral Producing Property PA 206 of 1893 Add PA 409 of 2012	This act coincides with PA 410 of 2012, Nonferrous Metallic Minerals Extraction Severance Tax Act, being Sections 211.781 - 211.791. <i>"Any mineral-producing property subject to the mineral severance tax under the nonferrous metallic minerals extraction severance tax act is exempt from the collection of taxes under this act. As used in this section, "mineral-producing property" and "mineral severance tax" mean those terms as defined in the nonferrous metallic minerals extraction severance tax act."</i>

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211.7ss	Development Property PA 206 of 1893 Am PA 204 of 2013	"...new construction on development property is eligible for exemption from the tax levied by a local school district for school operating purpose s..., to the same extent provided a principal residence under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211, for 3 years or until the property is no longer eligible development property, whichever occurs first."
211.7tt	Eligible Economic Development Group PA 206 of 1893 Add PA 274 of 2014	Before using 211.7tt see 125.1601 as it may be more applicable and easier to administer. The term of exemption is limited. "(1) The governing body of a local tax collecting unit may adopt a resolution to exempt from the collection of taxes under this act specifically identified real and personal property owned by an eligible economic development group as provided in this section."
211.7uu	Act inapplicable to nonprofit railway PA 206 of 1893 Add PA 488 of 2014	"Sec 7uu, This act does not apply to real or personal property owned by a nonprofit street railway."
211.7vv	Transitional Qualified Forest PA 206 of 1893 Add PA 261 of 2016	This act coincides with PA 260 of 2016, Transitional Qualified Forest Property Specific Tax Act, being Sections 211.1091 - 211.1101. For additional information also see STC bulletin 8 of 2017, Transitional Qualified Forest Property. "(1) Transitional qualified forest property is exempt from the collection of taxes under this act for a period not longer than 5 years. (2) Property exempt from the collection of taxes under subsection (1) is subject to the specific tax levied under the transitional qualified forest property specific tax act."
211.7ww	Aquaculture PA 206 of 1893 Add PA 511 of 2014	For additional information see Bullet 2 of 2015 Hydroponics and Aquaculture Productions Facilities. "...an eligible aquaculture production facility or an eligible hydroponics production facility is exempt from the collection of taxes under this act. An eligible aquaculture production facility or eligible hydroponics production facility exempt under this section is subject to the specific tax levied under the eligible hydroponics and eligible aquaculture production facilities specific tax act."
211.9(1)	Personal Property PA 206 of 1893 Am PA 290 of 2011	This exempts the personal property of various entities and items, see act for more. Often, personal property that is exempt is not entered into the CAMA system. "(a) The personal property of charitable, educational, and scientific institutions incorporated under the laws of this state... (b) The property of all library associations... (c) The property of posts of the grand army of the republic, sons of veterans' unions... (d) Personal property owned by a bank or trust company organized under the laws of this state, a national banking association... (f) Household furnishings, provisions, and fuel of not more than \$5,000.00 in taxable value..."
211.9b	Special Tool Personal Property PA 206 of 1893 Am PA 4 of 2004	This exemption is claimed on page 1 of form 632 (L-4175) Personal Property Statement. See act for special tool definition. "(1) A special tool is exempt from collection of taxes under this act."
211.9c	Heavy Earth Moving Equipment & Inventory Personal Property PA 206 of 1893 Am PA 317 of 2000	Qualifying heavy earth moving equipment is reported on Form 3711 - reporting of Heavy Earth Moving Equipment and reported as exempt otherwise the equipment remains taxable. Also inventory is defined within the MCL on 211.9c(2)b, The other personal property items mentioned in the act as exempt are typically not entered into the CAMA system. "Sec. 9c. (1) Personal property that is inventory is exempt from the collection of taxes under this act. (a) "Heavy earth moving equipment" means industrial construction equipment that meets all of the following criteria: (i) Is self-propelled... (ii) Weighs 10,000 pounds or more..."

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211.9d	Computer Software Personal Property PA 206 of 1893 Add PA 9 of 1995	Often, personal property that is exempt is not entered into the CAMA system. Also see STC bulletin 14 of 1990. <i>"Sec. 9d. (1) Computer software is exempt from taxation under this act unless either of the following is true: (a) The software is incorporated as a permanent component of a computer, machine, piece of equipment, or device, or of real property, and the software is not commonly available separately. b) The cost of the software is included as part of the cost of a computer, machine, piece of equipment, or device, or of the cost of real property on the books or records of the taxpayer."</i>
211.9e	Intangible Personal Property PA 206 of 1893 Add PA 9 of 1995	Often, personal property that is exempt is not entered into the CAMA system. <i>"Sec. 9e. Intangible personal property is exempt from the collection of taxes under this act. This section does not affect the taxable status of computer software under section 9d."</i>
211.9f	New Personal Property PA 206 of 1893 Am PA 261 of 2017	The New Personal Property Exemption, PA 328 of 1998, (MCL 211.9 f) as amended, affords a 100% property tax exemption for specific businesses located within eligible distressed communities. This exemption is for all new personal property placed in a district that has been established by the local unit of government. The local unit of government determines the number of years granted and may grant any number of years for the exemption. Applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division and the State Tax Commission. The State Treasurer, with the written concurrence of the President of the Michigan Strategic Fund, is responsible for final approval. Exemptions are not effective until approved by the State Treasurer. <i>"(1) The governing body of an eligible local assessing district or, subject to subsection (5), the board of a Next Michigan development corporation in which an eligible local assessing district is a constituent member may adopt a resolution to exempt from the collection of taxes under this act all new personal property... (2)... However, an exemption shall not be granted under this section after December 31, 2012..."</i>
211.9g(1)	Leased bottled water coolers Personal Property PA 206 of 1893 Add PA 471 of 1998	Often, personal property that is exempt is not entered into the CAMA system. <i>"Sec. 9g [1] Bottled water coolers available for lease or subject to an existing lease are exempt from the collection of taxes under this act."</i>
211.9j	Personal Property used by qualified high-technology business in innovations center PA 206 of 1893 Add PA 244 of 2004	Exempts the personal property used by qualified high-technology business in innovations center. Often, personal property that is exempt is not entered into the CAMA system. <i>"Sec. 9j. (1)..., upon application for an exemption under this section by the administration of an innovations center, the governing body of a local tax collecting unit may adopt a resolution to exempt from the collection of taxes under this act all personal property that is owned or used by any qualified high-technology business located in that innovations center..."</i>
211.9k	Industrial or commercial Personal Property PA 206 of 1893 Add PA 40 of 2007	This act would apply to those Industrial and Commercial personal property items that are not eligible for 211.9m, n & o. <i>"Sec. 9k. For taxes levied after December 31, 2007, personal property classified under section 34c as industrial personal property or commercial personal property is exempt from the tax levied by a local school district for school operating purpose..."</i>
211.9m	Eligible Manufacturing Personal Property Exemption "New Personal Property" PA 206 of 1893 Am PA 261 of 2017	<i>MCL 211.9m exempts Qualified New Personal Property. Qualified New Personal Property is defined as property that was initially placed in service in this state or outside of this state after December 31, 2012 or that was construction in progress on or after December 31, 2012 that had not been placed in service in this state or outside of this state before 2013 and is eligible manufacturing personal property (EMPP). This phase in of the exemption continues with all new EMPP placed in service being exempt and all existing EMPP phasing into exempt status each year beginning with 2005 and working up to EMPP placed in service in 2012 becoming exempt by 2023. In 2023, all EMPP will be exempt. Taxpayers claim the exemption by annually filing the Combined Document (Form 5278). Also see STC Assessor Guide to Eligible Manufacturing Personal Property Tax Exemption and ESA.</i>

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211.9n	Eligible Manufacturing Personal Property Exemption "Previously Existing Personal Property" PA 206 of 1893 Am PA 261 of 2017	MCL 211.9n exempts Qualified Previously Existing Personal Property. Qualified Previously existing personal property means personal property that was first placed in service within this state or outside of this state more than 10 years before the current calendar year and is eligible manufacturing personal property (EMPP). This phase in of the exemption continues with all new EMPP placed in service being exempt and all existing EMPP phasing into exempt status each year beginning with 2005 and working up to EMPP placed in service in 2012 becoming exempt by 2023. In 2023, all EMPP will be exempt. Taxpayers claim the exemption by annually filing the Combined Document (Form 5278). Also see STC Assessor Guide to Eligible Manufacturing Personal Property Tax Exemption and ESA.
211.9o	Small Business Taxpayer Exemption PA 206 of 1893 Am PA 132 of 2018	The combined TCV of all industrial personal property and commercial personal property owned by, leased by or in the possession of the owner or a related entity claiming the exemption is less than \$80,000 located within a local unit. Taxpayers claim the exemption by filing form 5076 Small Business Property Tax Exemption. Also see STC Guide to the Small Business Taxpayer Personal Property Tax Exemption. "(1) Beginning December 31, 2013, eligible personal property for which an exemption has been properly claimed under this section is exempt from the collection of taxes under this act."
211.781	Nonferrous Metallic Minerals Extraction Severance Tax PA 410 of 2012 MCL 211.781 - 211.791	This act also references MCL 211.7pp and 211.7qq "Sec. 3. Beginning December 31, 2012, any mineral and any right, claim, lease, or option in or of any mineral is exempt and any shaft, incline, adit, or value of overburden stripping located at an open mine is exempt under section 7pp of the general property tax act..."
211.1091	Transitional Qualified Forest Property PA 260 of 2016 MCL 211.1091 - 211.1101	For additional information see STC bulletin 8 of 2017, Transitional Qualified Forest Property. Also see 211.7v v. "Sec. 3. For taxes levied after December 31, 2015, subject to section 4, transitional qualified forest property is exempt from ad valorem property taxes..." "Sec. 4. (1) An owner of forestland that withdraws commercial forestland under section 51108(5) of the natural resources and environmental protection act, 1994 PA 451, MCL 324.51108, may apply to the department to have that forestland determined to be transitional qualified forest property."
324.3701	Water Pollution Control Facilities PA 451 of 1994-II Part 37 MCL 324.3701 - 324.3708	Natural Resources & Environmental Protection Act, PA 451 of 1994 - II Part 37. STC application form 891. Also see STC publication: Water Pollution Control Tax Exemption FAQ. "Sec. 3703. If the department finds that the facility is designed and operated primarily for the control, capture, and removal of industrial waste from the water, and is suitable, reasonably adequate, and meets the intent and purposes of part 31, the department shall notify the state tax commission, which shall issue a certificate... Sec. 3704. (1)... a facility covered by the certificate is exempt from real and personal property taxes..."
324.5901	Air Pollution Control Facilities PA 451 of 1994-II Part 59 MCL 324.5901 - 324.5908	The Air Pollution Control Exemption, PA 451 of 1994, Part 59, as amended, affords a 100% property and sales tax exemption to facilities that are designed and operated primarily for the purpose of controlling or disposing of air pollution that, if released, would render the air harmful or inimical to the public health or property within this State. After review by the Property Services Division and the Department of Environmental Quality, a recommendation is made to the State Tax Commission (STC) regarding the qualification of the application. The STC is responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC. "Sec. 5903 If the department finds that the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air, and is suitable, reasonably adequate, and meets the intent and purposes of part 55 and rules promulgated under that part, the department shall notify the state tax commission, which shall issue a certificate... Sec. 5904. (1)... a facility covered by the certificate is exempt from real and personal property taxes..."
324.51105	Commercial Forest PA 57 of 1995 Am PA 382 of 2006 MCL 324.51105 - 324.5116	"(1) Commercial forests are not subject to the ad valorem general property tax after the date the township supervisor is notified by the department that the land is a commercial forest, except taxes as previously levied. Except as otherwise provided in part 512 and as provided in subsection (5), commercial forests are subject to an annual specific tax."

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559.231	Act 59 of 1978 CONDOMINIUM ACT (EXCERPT) Condominium Common Elements MCL 559.101-559.276	<p>Condominium Common Elements include limited common elements such as porches, patios and decks that are for the benefit of an individual unit, and general common elements such as pools and parks that benefit all the units in the condominium development. Generally, limited common elements belong on the record card of the unit that benefits from that limited common element. Generally, general common elements such as parks belong on a separate parcel that is "taxable" with the value on the parcel set to \$0 because the value attributable to that general common element is accounted for in the selling prices of the individual condominium units that benefit from that general common element. See PA 59 of 1978 and STC Bulletin 1 of 1990, Valuation of Community Property in Recorded Platted Subdivisions. "Convertible area" as defined in 559.105 Definitions; C, Sec. 5 (3) "<i>The convertible area of a convertible condominium project is a unit, or a portion of the common elements referred to in the condominium documents, within which additional condominium units or general or limited common elements may be created in accordance with this act.</i>" Convertible common areas under the control of the developer may be subject to taxation when the developer retains rights. See the court cases listed in Bulletin 1 of 1990 and in current case law including MTT Docket No. 337980 Richmond Street, LLC V City of Walker.</p> <p><i>559.231 Special assessments and property taxes.</i></p> <p><i>Sec. 131 (1) "Special assessments and property taxes shall be assessed against the individual condominium units identified as units of the condominium subdivision plan and not on the total property of the project or any other part of the project, except for the year in which the condominium project was established subsequent to the tax day..."</i></p> <p><i>(3) "A restricted unit as defined in section 104b shall be exempt from any increase in ad valorem taxes on real property attributable to an increase in the true cash value of the restricted unit that is due to..."</i></p>
Other		"Other" as a reason code may only be used for one assessing cycle and is only to be designated in situations when the applicable act is not listed in the CAMA Data Standards. Upon choosing "Other" please send and email to equalization@michigan.gov so STC staff can investigate adding a new code.