

Tip of the Week: December 7, 2009

Topic: Michigan Maple Syrup



Dear SABby,

I am confused about the treatment of maple syrup?

Sincerely,

Sue Sweet

Dear Ms. Sweet:

SABby likes to warm her Michigan maple syrup in the microwave before pouring it over her pancakes but I suspect that is not what you are asking. According to MCL 211.9, personal property used in agricultural operations is exempt. Agricultural operations are defined to include collecting, evaporating, and preparing maple syrup if the owner of the property has \$25,000.00 or less in annual gross wholesale sales. Regarding the proper classification of the real property; property with a significant number of maple syrup trees is an agricultural use, however the land devoted to the processing and bottling of maple syrup is not part of the agricultural classification and assessor will have to look to MCL 211.34c (5) which discusses multiple classifications on a single parcel for guidance. Hope this helps and remember just a few seconds in the microwave warms up that syrup nicely.

Sincerely,

SABby