

NO. 10, August 6, 1986

STATE OF MICHIGAN

EXEMPT PROPERTY



JAMES J. BLANCHARD, Governor

**DEPARTMENT OF TREASURY**

ROBERT A. BOWMAN, State Treasurer

**STATE TAX COMMISSION**

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TO: Assessing Officers

FROM: State Tax Commission

RE: Act 200, Public Acts of 1986  
Effective Date July 21, 1986

Act 200, PA of 1986 amends Section 7z of Act 206, PA of 1893, General Property Tax Act. (Section 211.7z, MCL)

The amended section provides, in its entirety, as follows:

Section 1. Section 7z of Act No. 206 of the Public Acts of 1893, as added by Act No. 142 of the Public Acts of 1980, being section 211.7z of the Michigan Compiled Laws, is amended to read as follows:

Sec. 7z. (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 which would have been exempt from ad valorem taxation had it been occupied by its owner solely for the purposes for which it was incorporated, while it is used by the 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.

(2) The value of real estate owned and occupied by a parent cooperative preschool, as defined in section 207, is exempt from taxation under this act, if the property is used predominantly for operating a preschool educational program.

Section 2. This amendatory act shall take effect for tax years beginning on or after December 31, 1985. (Underlined portion is added language.)