

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

**DEPARTMENT OF TREASURY**

ROBERT A. BOWMAN, State Treasurer

**STATE TAX COMMISSION**

4th Floor Treasury Building  
Lansing, Michigan 48922 Telephone 517 373-0500

**COMMISSION MEMBERS**

THEODORE P. MANSOUR  
LEROY J. NELSON  
ROBERT O. VANDERMARK

TO: Assessing Officers  
Equalization Directors

FROM: Property Tax Division  
Department of Treasury

RE: Act 23, Public Acts of 1988

Act 23, Public Acts of 1988 added Section 7bb to Act 206, P.A. of 1893, (Section 211.7bb, M.C.L.). The effective date of the Act is February 18, 1988. The 1989 assessment roll, tax day December 31, 1988, will be the first roll in which the qualifying property will be exempt.

The Act, in its entirety, reads as follows:

"Section 1. Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws, is amended by adding section 7bb to read as follows:

Sec. 7bb. (1) A nursery stock seasonal protection unit, but not the land on which it is located, is exempt from taxation under this act.

(2) As used in this section, "nursery stock seasonal protection unit" means a structure that meets all of the following conditions:

(a) For less than 34 weeks each year, the structure is covered by nonreusable plastic sheeting, shade cloth, or other similar removable material.

(b) The structure is used exclusively for winter protection of fall dug or container grown plants.

(c) The structure does not have a concrete base greater than 10 inches deep or flooring."