

# Legislative Analysis

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## AG PROPERTY ASSESSMENTS

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### House Bill 4003

**Sponsor: Rep. Bruce Caswell**

**Committee: Tax Policy**

**Complete to 2-13-06**

## A SUMMARY OF HOUSE BILL 4003 AS INTRODUCED 1-27-05

The bill would amend the General Property Tax Act to require a city or township assessor, a county equalization director, and the State Tax Commission to exclude certain sales of agricultural property from the sales data in making sales ratio studies and appraisals to assess real property classified as agricultural real property. The bill would exclude any sale of real property 1) for which no affidavit had been filed attesting that the property would remain qualified agricultural property and 2) that was not representative of the class. (Generally speaking, this would exclude in determining the assessed value of agricultural property those sales of agricultural property that involve property being sold for conversion to a non-agricultural use.)

MCL 211.8 and 211.27

### FISCAL IMPACT:

Without knowing which sales would be excluded, it is not possible to determine a fiscal impact.

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