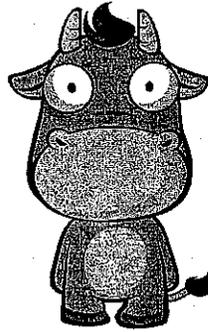


State Tax Commission November 3, 2010 Tip
Topic: Agricultural Classification



Dear STaCy,

Several farms in my local unit have implemented management practices and land usage to mitigate bovine TB transmission. I have heard that I should change the classification from agricultural to residential for these properties, but that just does not seem right to me. Can you give me some advice?

Thanks,
Bessy Bovine

Dear Ms. Bovine:

We would not advise you to change the classification from agricultural. These producers are making these changes based upon advice from the Michigan Department of Agriculture and in order to protect the spread of this disease. The State Tax Commission would not see this as a reason to remove the agricultural classification or to remove a qualified agricultural exemption.

Sincerely,
STaCy