

## Affidavit Attesting that Qualified Agricultural Property or Qualified Forest Shall Remain Qualified Agricultural Property

**INSTRUCTIONS:** This form must be filed to claim that a transfer of property is not a statutory transfer of ownership because the property will continue to be qualified agricultural or qualified forest property. This form must be filed with the register of deeds for the county in which the qualified agricultural property is located and then with the assessor of the local tax collecting unit where this property is located.

1. Street Address of Property		2. County
3. City/Township/Village Where Real Estate is Located		<input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village
4. Name of Property Owner(s) (Print or Type)	5. Property ID Number (from Tax Bill or Assessment Notice)	
6. Legal Description (Legal description is required; attach additional sheets if necessary)	7. Percentage of This Property Which is Currently and Will Remain Qualified Agricultural Property (#7 does not apply to the Qualified Forest Program)	
8. Daytime Telephone Number	9. E-mail Address	

### CERTIFICATION & NOTARIZATION (Notarization necessary for recording with Register of Deeds)

I certify that the information above is true and complete to the best of my knowledge. I further certify that the property noted on this affidavit currently is and will remain qualified agricultural or qualified forest property.

Signed \_\_\_\_\_

Name (Print or Type) \_\_\_\_\_

Title \_\_\_\_\_

Must be signed by owner, partner, corporate officer, or a duly authorized agent.

State of \_\_\_\_\_

County of \_\_\_\_\_

Acknowledged before me this \_\_\_\_\_

day of \_\_\_\_\_, \_\_\_\_\_

By \_\_\_\_\_

Notary Signature \_\_\_\_\_

Name of Notary (Print or Type) \_\_\_\_\_

Notary Public, State of Michigan,

County of \_\_\_\_\_

My commission expires: \_\_\_\_\_

Acting in the County of \_\_\_\_\_

Drafter's Name \_\_\_\_\_

Drafter's Address \_\_\_\_\_

\_\_\_\_\_

#### LOCAL GOVERNMENT USE ONLY

Is the percentage stated above in number 7 the current percentage of the property that is qualified agricultural property?     Yes     No     N/A (Qualified Forest Only)

If not, what is the correct percentage of the property that is currently qualified agricultural property? \_\_\_\_\_

Assessor's Signature	Date
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## INSTRUCTIONS

This form must be filed by the person to whom qualified agricultural or qualified forest property is transferred to claim that the transfer is not a statutory transfer of ownership because the property will continue to be used as qualified agricultural property. This form must be filed with the register of deeds for the county in which the qualified agricultural property is located. This form must also then be filed with the local assessor in the township or city where the qualified agricultural property is located.

### EXCERPTS FROM MICHIGAN COMPILED LAWS (MCL)

#### **Section 211.7dd. (d)**

" 'Qualified agricultural property' means unoccupied property and related buildings classified as agricultural, or other unoccupied property and related buildings located on that property devoted primarily to agricultural use...Related buildings include a residence occupied by a person employed in or actively involved in the agricultural use and who has not claimed a principle residence exemption on other property. Property used for commercial storage, commercial processing, commercial distribution, commercial marketing, or commercial shipping operations or other commercial or industrial purposes is not qualified agricultural property. A parcel of property is devoted primarily to agricultural use only if more than 50% of the parcel's acreage is devoted to agricultural use. An owner shall not receive an exemption for that portion of the total state equalized valuation of the property that is used for a commercial or industrial purpose or that is a residence that is not a related building."

#### **Section 211.27a. (3)**

"Upon a transfer of ownership of property after 1994, the property's taxable value for the calendar year following the year of the transfer is the property's state equalized valuation for the calendar year following the transfer."

#### **Section 211.27a. (6)**

"...[T]ransfer of ownership' means the conveyance of title to or a present interest in property, including the beneficial use of the property, the value of which is substantially equal to the value of the fee interest."

#### **Section 211.27a. (7)(n)**

"Transfer of ownership" does not include the following: "A transfer of qualified agricultural property, if the person to whom the qualified agricultural property is transferred files an affidavit with the assessor of the local tax collecting unit in which the qualified agricultural property is located and with the register of deeds for the county in which the qualified agricultural property is located attesting that the qualified agricultural property shall remain qualified agricultural property... An owner of qualified agricultural property shall inform a prospective buyer of that qualified agricultural property that the qualified agricultural property is subject to the recapture tax provided in the agricultural property recapture act...if the qualified agricultural property is converted by a change in use. If property ceases to be qualified agricultural property at any time after being transferred, all of the following shall occur:

(i) The taxable value of that property shall be adjusted under subsection (3) as of the December 31 in the year that the property ceases to be qualified agricultural property.

(ii) The property is subject to the recapture tax provided for under the agricultural property recapture act."