



**House  
Legislative  
Analysis  
Section**

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**TAX FARMLAND BASED ON  
AGRICULTURAL USE VALUE**

**House Joint Resolution C  
Sponsor: Rep. Judson Gilbert III  
Committee: Land Use and Environment**

**Complete to 2-2-01**

**A SUMMARY OF HOUSE JOINT RESOLUTION C AS INTRODUCED 1-31-01**

The joint resolution would amend Article IX, Section 3 of the State Constitution to require the legislature to provide for a county-administered assessment system for qualified agricultural property based on agriculture use value, beginning with taxes levied in 2001. The resolution also would allow the legislature to provide for alternative methods of taxation for property removed from agricultural use.

This would be an exception to the current constitutional requirement that the legislature provide for the “uniform general ad valorem taxation of real and personal property” (except for school operating taxes) and the requirement that property be assessed at no more than 50 percent of true cash value, subject to a limitation on annual increases in assessments. (The General Property Tax Act defines “cash value” of property, generally speaking, as its usual selling price.)

The resolution would be submitted to the voters at the next general election.

House Joint Resolution C (2-2-01)

Analyst: C. Couch

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.