

**TOWNSHIP PARKS AND PLACES OF RECREATION (EXCERPT)**  
**Act 157 of 1905**

**41.425 Exemption from taxation.**

Sec. 5.

So much of the estate, both real and personal, as is owned by such township or townships shall be exempt from taxes, but all improvements under lease for private use shall be liable to be taxed.

**History:** 1905, Act 157, Eff. Sept. 16, 1905 ;-- CL 1915, 2196 ;-- CL 1929, 2404 ;-- CL 1948, 41.425