Michigan Department of Treasury
2599 (Rev. 05-11)

Issued under P.A. 237 of 1994, as amended. Filing is required if you wish to receive an exemption.

Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes

Do you need to file this claim?

If you answer **"YES"** to either of these questions, you do NOT need to file this form.

* Is the property vacant and classified by the assessor as agricultural?
  (Note: Vacant property classified as agricultural is automatically exempt from some school taxes and the changes will be made on your next tax bill.)
* Have you already filed the *Principal Residence Exemption Affidavit* (Form 2368) for this property?

If you answered **"NO"** to both of these questions and the property is used primarily for agricultural purposes but is not classified as agricultural, complete this form and file it with your local township or city by **May 1**.

If your property has a residence or other buildings on it, your assessor may ask you to complete this form, even though it is classified agricultural.

Section 1. File a separate claim for each qualified parcel.

Name of Owner (first, middle, last)		
Name of Co-Owner (first, middle, last)		
Street Address of Property Claimed		
City and State	ZIP Code	Check one:
Name of Township/City Where Property is Located	County of Property	☐ Township ☐ City

Enter the property tax identification number of the qualified property you are claiming. This number is on your tax bill or your assessment notice. Start at the left and leave any extra spaces blank. Use a full space for any hyphens (-) in the number.

Section 2: Farmland.

a. If this property is **not** classified as agricultural, is more than 50% of the acreage devoted to an agricultural use? (Skip this question if your property is classified agricultural.) ..... Yes ☐ No ☐

b. Does this property include any residences occupied by a person who is not involved in the agricultural operation? ..... Yes ☐ No ☐

c. If the property includes a residence, has the occupant filed a *Principal Residence Exemption Affidavit* (Form 2368) for a different residence? ..... Yes ☐ No ☐

d. Does this property include any buildings not involved in the agricultural operation? ..... Yes ☐ No ☐

If you answered 'yes' to items 2b, 2c or 2d, part of your property does not qualify. You must enter a percentage in Section 3.

Section 3: Multi-Purpose Property.

If you answered 'yes' to item 2b, 2c or 2d, give the percentage of the property value that is devoted to agricultural use. Exclude from this percentage the value of any property that does not qualify (see instructions on back). This information is necessary for your township or city to adjust your property taxes properly. (See back for computation.) ..... _____

Certification: *This affidavit is invalid unless it is signed.*

I certify, under penalty of perjury, that I own (or co-own) the property claimed on this affidavit, that it is qualifed agricultural property, and that all information is true to the best of my knowledge.

Owner's Signature	Date
Co - owner's Signature	Date
Daytime Phone Number	E-mail Address