Michigan Department of Treasury
3676 (Rev. 12-18)

This form is issued under authority of P.A. 260 of 2000 and P.A. 378 of 2006. Filing is mandatory.

Affidavit Attesting Qualified Agricultural Property Shall Remain Qualified Agricultural Property

1. Street Address of Property		2. Name of County
3. City/Township/Village Where Real Estate is Located		☐ City ☐ Township ☐ Village
4. Name of Property Owner(s) (Print or Type Legibly)		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 that is, and will remain Qualified Agricultural Property (Do Not Include Qualified Forest Program Property) %
8. Daytime Telephone Number	9. E-mail Address	Partial transfer under MCL 211.27a(6)(K)? See Page 2 ☐ Yes ☐ No

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

Dated: _____ , 20_____ Signed _____

Name (Printed or Type) _____

Title _____

Dated: _____ , 20_____ Signed _____

Name (Printed or Type) _____

Title _____

STATE OF MICHIGAN)

) ss.

COUNTY OF _____)

On this _____ day of _____, 20_____, the above-named person(s) _____ _____,each personally appeared before me. Each acknowledged that the persons' execution of this affidavit was that person's free act and deed and affirmed that the contents of this affidavit are true to the best of that person's information, knowledge and belief.

_____

PRINT/TYPE NAME: _____

NOTARY PUBLIC, _____ County, Michigan

Acting in _____County

(NOTARY SEAL)

My commission expires: _____

Drafter's Name _____

Drafter's Address _____

FOR LOCAL GOVERNMENT USE ONLY AFTER THE INSTRUMENT IS RECORDED WITH THE REGISTER OF DEEDS

Is the percentage stated above in number 7 the current percentage of the property that is Qualified Agricultural Property? ☐ Yes ☐ No

If NO, what is the correct percentage of the property that is currently Qualified Agricultural Property? _____

Assessor's Signature	Date

Instructions: Form 3676, Affidavit Attesting that Qualified Agricultural Property Shall Remain Qualified Agricultural Property

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 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. This affidavit must be signed by the owner(s), by a duly authorized partner or corporate officer, or by a duly authorized agent. All individual owners must sign if the property is not titled in the name of a corporation, limited liability company, partnership or trust, unless the signer executes this affidavit as attorney in fact for the owners who do not sign, pursuant to a duly executed power of attorney. If there are more than two owners, additional duplicate affidavits should be completed for the remaining owners.

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. (6)(k)

Notwithstanding the provisions of section 7ee(5), at the request of a property owner, an assessor's establishment of a separate tax parcel for a portion of a parcel that ceases to be qualified agricultural property but is not subject to a land division under the land division act, 1967 PA 288, MCL 560.101 to 560.293, or any local ordinance. For purposes of this subdivision, a transfer of ownership occurs only as to that portion of the parcel established as a separate tax parcel and only that portion shall have its taxable value adjusted under subsection (3) and shall be subject to the recapture tax provided for under the agricultural property recapture act, 2000 PA 261, MCL 211.1001 to 211.1007. The adjustment under subsection (3) shall be made as of the December 31 in the year that the portion of the parcel established as a separate tax parcel ceases to be qualified agricultural property. A portion of a parcel subject to this subdivision is considered a separate tax parcel only for those purposes described in this subdivision.

Note: A request to establish a separate parcel in accordance to MCL 211.27a(6)(k) must be made in writing to the local unit assessor where the qualified agricultural property is located prior to submitting Form 3676, *Affidavit Attesting that Qualified Agricultural Property Shall Remain Qualified Agricultural Property*.

Section 211.27a. (7)(o)

"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."