

# HOUSE BILL No. 5013

August 13, 2003, Introduced by Reps. Stakoe, Newell, Kooiman, Palmer, Garfield, Hummel, Sheen, Milosch, Hoogendyk, Ward, Condino, Farrah, O'Neil, Huizenga, Hune and Richardville and referred to the Committee on Tax Policy.

A bill to amend 1974 PA 198, entitled

"An act to provide for the establishment of plant rehabilitation districts and industrial development districts in local governmental units; to provide for the exemption from certain taxes; to levy and collect a specific tax upon the owners of certain facilities; to impose and provide for the disposition of an administrative fee; to provide for the disposition of the tax; to provide for the obtaining and transferring of an exemption certificate and to prescribe the contents of those certificates; to prescribe the powers and duties of the state tax commission and certain officers of local governmental units; and to provide penalties,"

by amending section 17 (MCL 207.567).

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 17. (1) The assessor of each city or township in which  
2 ~~is located a facility with respect to which 1 or more~~  
3 **facilities subject to** an industrial facilities exemption  
4 certificate ~~is in force~~ **are located** shall annually determine —  
5 ~~with respect to~~ **for** each ~~such~~ facility ~~, an~~ **the** assessment  
6 of the real and personal property comprising the facility ~~having~~

1 ~~the benefit of an industrial facilities exemption certificate~~  
 2 ~~which~~ **that** would have been made under ~~Act No. 206 of the Public~~  
 3 ~~Acts of 1893, as amended~~ **the general property tax act, 1893 PA**  
 4 **206, MCL 211.1 to 211.157,** if the certificate had not been in  
 5 force. A holder of an industrial facilities exemption  
 6 certificate shall furnish to the assessor ~~such~~ **any** information  
 7 ~~as may be~~ necessary for ~~the~~ **that** determination.

8 (2) ~~The assessor, having made~~ **After making** the  
 9 determination **required under subsection (1), the assessor** shall  
 10 annually notify the **state tax** commission, the legislative body of  
 11 each unit of local government ~~which~~ **that** levies taxes upon  
 12 property in the city or township in which the facility is  
 13 located, and the holder of the industrial facilities exemption  
 14 certificate of the determination, separately stating the  
 15 determinations for real property and personal property, by  
 16 certified mail not later than October 15 **for taxes levied before**  
 17 **January 1, 2005 and not later than July 1 for taxes levied after**  
 18 **December 31, 2004,** based upon valuations as of the preceding  
 19 December 31.

20 Enacting section 1. This amendatory act does not take  
 21 effect unless Senate Bill No. \_\_\_\_\_ or House Bill No. 5010  
 22 (request no. 02479'03) of the 92nd Legislature is enacted into  
 23 law.