

HOUSE BILL No. 5676

March 23, 2004, Introduced by Reps. Clack, Condino, Tobocman, Sak, McConico, Farrah, Gleason, Phillips, Law, Waters, Wojno, Bieda, Woodward, Hunter, Minore, Zelenko, Meisner, Gielegem, Smith, Plakas, Reeves, Murphy, Hood, Pappageorge, Williams, Cheeks, Rocca, Voorhees, DeRoche, Stallworth, Kolb, Moolenaar, Wenke, Pumford, Hart, Lipsey, O'Neil and Hardman and referred to the Committee on Tax Policy.

A bill to amend 1964 PA 284, entitled
"City income tax act,"
(MCL 141.501 to 141.787) by adding section 10 to chapter 1 and
section 65a to chapter 2.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

CHAPTER 1

Sec. 10. (1) If a city designates a city agency that has
the authority to provide for the maintenance or improvement of,
and to determine the disposition of, abandoned real property
within the city to administer an adopt-a-lot program, the city
may amend the city income tax ordinance to include section 65a of
chapter 2. Notwithstanding any other provision of this chapter,
a city is not required to adopt section 65a of chapter 2 as part
of the uniform city income tax ordinance.

(2) As used in this section:

1 (a) "Abandoned real property" means real property owned by a
2 city that was acquired under subpart 1 of part 21 of the natural
3 resources and environmental protection act, 1994 PA 451, MCL
4 324.2101 to 324.2102a, pursuant to an administrative agreement
5 between the city and this state, or by any other means.

6 (b) "Adopt-a-lot program" means a program to encourage
7 community involvement to maintain and reclaim abandoned real
8 property under which an individual or a group of individuals
9 agrees, pursuant to a city ordinance or resolution, to maintain
10 or improve a lot.

11 (c) "Lot" means abandoned real property designated by the
12 city as part of the adopt-a-lot program.

13 (d) "Real property" means that term as described in section 2
14 of the general property tax act, 1893 PA 206, MCL 211.2.

15 CHAPTER 2

16 Sec. 65a. (1) A taxpayer that participates in the city's
17 adopt-a-lot program to maintain or improve a lot may credit the
18 amount determined by the city under this section against the
19 taxpayer's tax liability under this ordinance.

20 (2) The amount of credit allowed under this section shall not
21 exceed \$100.00 for each lot for each tax year.

22 (3) A taxpayer is not eligible for the credit under this
23 section if the taxpayer receives compensation from the city for
24 the maintenance or improvement of the lot other than through this
25 credit.

26 (4) If the credit allowed under this section exceeds the tax
27 liability of the taxpayer for the tax year, that portion of the

1 credit that exceeds the tax liability shall be refunded.

2 (5) Except as otherwise provided by ordinance, resolution, or
3 city policy, when any person offers to buy a lot from the city
4 that has been part of the city's adopt-a-lot program, the city
5 shall first offer the lot to a taxpayer that has claimed a credit
6 under this section for the maintenance or improvement of that lot
7 and allow a reasonable time, as determined by the city, before
8 the lot is offered for sale to any other person.

9 (6) The administrator shall adopt rules, regulations, or
10 both, pursuant to section 71 of this ordinance, for the
11 adopt-a-lot program.

12 (7) As used in this section:

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14 city that was acquired under subpart 1 of part 21 of the natural
15 resources and environmental protection act, 1994 PA 451, MCL
16 324.2101 to 324.2102a, pursuant to an administrative agreement
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26 of the general property tax act, 1893 PA 206, MCL 211.2.