

HOUSE BILL No. 4663

April 25, 2007, Introduced by Reps. Booher, Moore, Elsenheimer, Hansen, Emmons, Stahl, Marleau, Shaffer, Nitz, Casperson and Rick Jones and referred to the Committee on Government Operations.

A bill to amend 1994 PA 451, entitled
"Natural resources and environmental protection act,"
by amending sections 2152, 2153, and 2154 (MCL 324.2152, 324.2153, and 324.2154), section 2152 as added by 1995 PA 60 and sections 2153 and 2154 as amended by 2004 PA 513.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2152. (1) For the purpose of this subpart, the department
2 shall furnish the state tax commission with a list of all real
3 property owned by the state and controlled by the department that
4 was or is acquired on or after January 1, 1933 by purchase from the
5 owner or owners of the real property and the Mason game farm,
6 showing all descriptions.

7 (2) BEGINNING JANUARY 1, 2009, IF THE DEPARTMENT INTENDS TO

1 PURCHASE REAL PROPERTY, NOT LESS THAN 60 DAYS BEFORE THAT PURCHASE
2 THE DEPARTMENT SHALL NOTIFY IN WRITING THE GOVERNING BODY OF THE
3 LOCAL TAX COLLECTING UNIT AND THE GOVERNING BODY OF THE COUNTY IN
4 WHICH THAT REAL PROPERTY IS LOCATED OF THE DEPARTMENT'S INTENT TO
5 PURCHASE THAT REAL PROPERTY.

6 (3) BEGINNING JANUARY 1, 2009, THE DEPARTMENT SHALL NOT
7 PURCHASE REAL PROPERTY THAT WOULD BE SUBJECT TO PAYMENT IN LIEU OF
8 TAXES UNDER THIS SUBPART IF THE GOVERNING BODY OF EITHER THE LOCAL
9 TAX COLLECTING UNIT OR THE COUNTY IN WHICH THE REAL PROPERTY IS
10 LOCATED ADOPTS A RESOLUTION OPPOSING THE DEPARTMENT'S PURCHASE OF
11 THAT REAL PROPERTY.

12 (4) ALL PAYMENTS DUE UNDER THIS SUBPART SHALL BE CONSIDERED A
13 TAX.

14 Sec. 2153. (1) For purposes of this subpart, the state tax
15 commission shall determine the valuation of real property described
16 in section 2152 before February 1 of each year. The state tax
17 commission shall determine the valuation of real property as
18 provided in subsection (7).

19 (2) Not later than February 15 of each year, the state tax
20 commission shall make a report to the assessing districts of this
21 state in which the real property is located, giving a description
22 of the real property in the assessing district held by the state
23 and the valuation as fixed by the state tax commission pursuant to
24 subsection (7).

25 (3) Except as otherwise provided in subsection (7), the state
26 tax commission shall furnish a valuation to the assessing officers
27 that shall be at the same value as other real property is assessed

1 in the assessment district. In fixing the valuation, the state tax
2 commission shall not include improvements made to or placed upon
3 that real property.

4 (4) Upon receipt of the valuation under subsection (3), the
5 assessing officer shall enter upon the assessment rolls of each
6 municipality or assessing district the respective descriptions of
7 the real property and the fixed valuation and, except as otherwise
8 provided in subsection (5), shall assess that real property for the
9 purposes of this subpart at the same rate as other real property in
10 the assessing district. A local taxing unit may by resolution
11 permanently exempt that real property from any tax levied by that
12 local taxing unit. As used in this subsection, "local taxing unit"
13 means a city, village, township, county, school district,
14 intermediate school district, community college, authority, or any
15 other entity authorized by law to levy a tax on real property.

16 (5) Except as limited in subsection (6) and as otherwise
17 provided in subsection (7), the assessing officer may adjust the
18 valuation determined by the state tax commission. If an adjustment
19 to the valuation certified by the state tax commission is made, the
20 assessing officer shall certify all of the following to the
21 department, not later than the first Wednesday after the first
22 Monday in March:

23 (a) The amount and percentage of any general adjustment of
24 assessed valuation of property located in the assessing district
25 other than property described in section 2152.

26 (b) The amount and percentage of any change in the assessment
27 roll.

1 (c) The relation of the total valuation to that reported by
2 the state tax commission.

3 (d) The adjusted total of conservation land.

4 (6) The following shall not be included in an adjustment under
5 subsection (5):

6 (a) Any general adjustment of assessed valuation of property
7 located in the assessing district.

8 (b) Assessments for special improvements.

9 (c) Any millage in excess of the millage rate levied in 2004.

10 (d) The tax levied under the state education tax act, 1993 PA
11 331, MCL 211.901 to 211.906.

12 (7) Property valuations shall be established as follows:

13 (a) For property valuations established under this subpart in
14 2004, the 2004 valuation shall be the valuation of the property in
15 2004 through 2008.

16 **(B) FOR PROPERTY VALUATIONS ESTABLISHED UNDER THIS SUBPART IN**
17 **2009, THE 2009 VALUATION SHALL BE THE VALUATION THE PROPERTY WOULD**
18 **HAVE HAD IF THE VALUATION HAD NOT REMAINED AT THE 2004 VALUATION**
19 **FROM 2004 THROUGH 2008 AS PROVIDED IN SUBDIVISION (A), ADJUSTED BY**
20 **THE INCREASE IN THE IMMEDIATELY PRECEDING YEAR IN THE GENERAL PRICE**
21 **LEVEL OR 5%, WHICHEVER IS LESS.**

22 ~~(C) (b) In 2009-2010 and each year after 2009-2010, the~~
23 ~~valuation of property shall not increase each year by more than the~~
24 ~~increase in the immediately preceding year in the general price~~
25 ~~level or 5%, whichever is less. As used in this subdivision,~~
26 ~~"general price level" means that term as defined in section 33 of~~
27 ~~article IX of the state constitution of 1963.~~

1 (D) ~~(e)~~—If property is acquired after 2004, the initial
 2 property valuation determined under this section shall be the
 3 valuation for each subsequent year until the next adjustment under
 4 subdivision (b) OR (C) occurs.

5 (8) AS USED IN THIS ACT, "GENERAL PRICE LEVEL" MEANS THAT TERM
 6 AS DEFINED IN SECTION 33 OF ARTICLE IX OF THE STATE CONSTITUTION OF
 7 1963.

8 Sec. 2154. (1) The treasurer or other officer charged with the
 9 collection of taxes for an assessing district shall ~~annually~~
 10 forward a single statement of the assessment of all property for
 11 which payment is claimed under this subpart **FOR THE SUMMER TAX LEVY**
 12 **AND FOR THE WINTER TAX LEVY** to the Lansing office of the
 13 department. **THE STATEMENT FOR THE SUMMER TAX LEVY SHALL BE**
 14 **SUBMITTED AT THE SAME TIME THAT STATEMENTS ARE MAILED FOR A SUMMER**
 15 **PROPERTY TAX LEVY UNDER SECTION 44A OF THE GENERAL PROPERTY TAX**
 16 **ACT, 1893 PA 206, MCL 211.44A. THE STATEMENT FOR THE WINTER TAX**
 17 **LEVY SHALL BE SUBMITTED** at the same time that statements are mailed
 18 for a winter property tax levy under section 44 of the general
 19 property tax act, 1893 PA 206, MCL 211.44. The statement shall
 20 include an itemization of the valuation and assessment for each
 21 individual parcel for which payment is claimed under this subpart.
 22 The Lansing office of the department shall review the statement.
 23 Subject to subsection (2), if the assessment has been determined
 24 according to this subpart, authorize the state treasurer to pay the
 25 amount of the assessment by warrant on the state treasury.

26 (2) ~~Beginning in~~ **IN** state fiscal year ~~YEARS~~ **2005 AND 2006**, the
 27 aggregate amount for all payments to all assessing districts under

subsection (1) shall be charged as follows:

(a) Payments in state fiscal year 2005 shall be charged as follows:

(i) Not more than 50% from the restricted revenue sources of the department of natural resources.

(ii) The remaining balance after the charge under subparagraph (i) from the general fund.

(b) Payments in state fiscal year 2006 ~~and each state fiscal year after 2006~~ shall be charged as follows:

(i) That portion of the payment that represents an assessment by a local school district, intermediate school district, or community college district shall be charged against the state school aid fund established in section 11 of article IX of the state constitution of 1963.

(ii) The balance of any payment remaining after the charge made in subparagraph (i) shall be charged as follows:

(A) Not more than 50% from restricted revenue sources of the department of natural resources.

(B) The remaining balance after the charge under subparagraph (A), from the general fund.

(3) BEGINNING IN STATE FISCAL YEAR 2007, PAYMENTS TO ALL ASSESSING DISTRICTS UNDER SUBSECTION (1) SHALL BE CHARGED TO THE FUND FROM WHICH PROCEEDS WERE USED TO PURCHASE THE PROPERTY FOR WHICH PAYMENT IS CLAIMED.

(4) ~~(3)~~ For the 2004 state fiscal year and each state fiscal year after 2004, if the amount available for payment to all local assessing districts from the general fund or from any restricted

1 fund is less than the amount required for payment to all local
2 assessing districts from the general fund or from any restricted
3 fund, the amount available for payment to each local assessing
4 district shall be distributed in the same proportion from the
5 general fund or from any restricted fund that the required payment
6 to that local assessing district is to the total of all required
7 payments from the general fund or from any restricted fund. Partial
8 payments do not satisfy payments obligated by this state.

9 (5) IF THE TOTAL AMOUNT OF THE ASSESSMENT IS NOT PAID WITHIN
10 THE TIME PROVIDED FOR THE PAYMENT OF PROPERTY TAXES UNDER THE
11 GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1 TO 211.157,
12 INTEREST AND PENALTIES MAY BE IMPOSED BY THE LOCAL ASSESSING
13 DISTRICT IN THE SAME MANNER PROVIDED FOR DELINQUENT PROPERTY TAXES
14 IN THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1 TO 211.157.
15 HOWEVER, INTEREST AND PENALTIES SHALL NOT BE IMPOSED FOR A TAX THAT
16 IS COLLECTED IN THE SUMMER FOR THE FIRST TIME BY A LOCAL ASSESSING
17 DISTRICT.