

NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT (EXCERPT)

Act 451 of 1994

Subpart 13

TAX ON TAX REVERTED, RECREATION, AND FOREST LANDS

324.2150 Tax on tax reverted, recreation, and forest, or other lands; exemption; detailed statement of account; descriptions of lands; warrant; distribution; payment of tax from general fund; payment in full.

Sec. 2150.

(1) Except as otherwise provided in subsection (2), on December 1 of each year the department of treasury shall pay into the treasury of each county in which are located tax reverted, recreation, forest, or other lands under the control and supervision of the department a tax in the following amount:

- (a) Before December 1, 1994, \$2.50 per acre or major portion of an acre.
- (b) After November 30, 1994 and before January 1, 2014, \$2.00 per acre or major portion of an acre.
- (c) After December 31, 2013 and before January 1, 2015, \$3.00 per acre or major portion of an acre.
- (d) After December 31, 2014, \$4.00 per acre or major portion of an acre, adjusted annually by 5% or the inflation rate, whichever is less, which shall be distributed as provided in subsection (5). As used in this subdivision, "inflation rate" means that term as defined in section 34d of the general property tax act, 1893 PA 206, MCL 211.34d.

(2) The tax levied under subsection (1) does not apply to the following:

- (a) Lands purchased after January 1, 1933 for natural resource purposes.
- (b) State lands on which payments in lieu of taxes are made pursuant to subpart 14.

(3) The tax levied under this section is in lieu of all other taxes and special assessments levied against the state lands under any existing law.

(4) The department of treasury shall make a detailed statement of account between this state and each county in which lands subject to the tax levied under this section are located. The statement shall include a description of the lands. The department of treasury shall submit the detailed statement of account to the county treasurer of the county. The department of treasury shall cause a warrant to be drawn payable to the county for the amount indicated on the detailed statement of account.

(5) The county treasurer of each county shall immediately make a detailed statement of account between the county and each township and school district in the county, distributing the amount received by the county proportionally based on the number of acres of the lands located in each township and school district. For disbursements made before December 1, 1994, the distribution shall be 40% to the county general fund, 40% to the township general fund, and 20% to the school operating fund. For disbursements made after November 30, 1994 and before December 1, 2022, the distribution shall be 50% to the county general fund and 50% to the township general fund. For a disbursement made on or after December 1, 2022, distributions to county boards for special assessments for lake level controls that were levied under part 307 against land described in subsection (1) but that have not been paid under this section shall receive priority. For the remaining amount of the disbursement, the distribution shall be 50% to the county general fund and 50% to the township general fund. The county treasurer shall immediately issue a warrant to each of the units consistent with the detailed statement of account.

(6) The tax on tax reverted, recreation, forest, or other lands under the control of the department on which payments are made under this subpart shall be paid from the general fund. This state shall make payment in full for the amount indicated in the statement of account prepared under subsection (4).

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 ;-- Am. 1996, Act 585, Eff. Mar. 1, 1997 ;-- Am. 2012, Act 603, Imd. Eff. Jan. 9, 2013 ;-- Am. 2022, Act 1, Imd. Eff. Feb. 1, 2022

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324.2151 Tax on certain state lands; duty of department; record; warrant.

Sec. 2151.

The department shall enter upon its records against each description of the land the amounts provided by this subpart and shall certify the amounts to the department of treasury, which shall draw a warrant on the state

treasurer for those amounts, the tax on tax reverted, recreation, forest lands, or other lands under the control of the department to be paid out of any money in the general fund not otherwise appropriated. The amounts shall be forwarded by the department of treasury to the county treasurers.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995

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