

Act No. 513

Public Acts of 2004

Approved by the Governor

January 3, 2005

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STATE OF MICHIGAN

92ND LEGISLATURE

REGULAR SESSION OF 2004

Introduced by Senators Johnson and Emerson

ENROLLED SENATE BILL No. 1105

AN ACT to amend 1994 PA 451, entitled "An act to protect the environment and natural resources of the state; to codify, revise, consolidate, and classify laws relating to the environment and natural resources of the state; to regulate the discharge of certain substances into the environment; to regulate the use of certain lands, waters, and other natural resources of the state; to prescribe the powers and duties of certain state and local agencies and officials; to provide for certain charges, fees, and assessments; to provide certain appropriations; to prescribe penalties and provide remedies; to repeal certain parts of this act on a specific date; and to repeal certain acts and parts of acts," by amending sections 2153 and 2154 (MCL 324.2153 and 324.2154), as added by 1995 PA 60.

The People of the State of Michigan enact:

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

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

(3) Except as otherwise provided in subsection (7), the state tax commission shall furnish a valuation to the assessing officers that shall be at the same value as other real property is assessed in the assessment district. In fixing the valuation, the state tax commission shall not include improvements made to or placed upon that real property.

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

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

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

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

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

(d) The adjusted total of conservation land.

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

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

(b) Assessments for special improvements.

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

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

(7) Property valuations shall be established as follows:

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

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

(c) If property is acquired after 2004, the initial property valuation determined under this section shall be the valuation for each subsequent year until the next adjustment under subdivision (b) occurs.

Sec. 2154. (1) The treasurer or other officer charged with the collection of taxes for an assessing district shall annually forward a single statement of the assessment of all property for which payment is claimed under this subpart to the Lansing office of the department at the same time that statements are mailed for a winter property tax levy under section 44 of the general property tax act, 1893 PA 206, MCL 211.44. The statement shall include an itemization of the valuation and assessment for each individual parcel for which payment is claimed under this subpart. The Lansing office of the department shall review the statement.

Subject to subsection (2), if the assessment has been determined according to this subpart, authorize the state treasurer to pay the amount of the assessment by warrant on the state treasury.

(2) Beginning in state fiscal year 2005, the 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 sub-subparagraph (A), from the general fund.

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

This act is ordered to take immediate effect.

Secretary of the Senate

Clerk of the House of Representatives

Approved

Governor