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**PROPERTY TAX EXEMPTION:
UNDEVELOPABLE PROPERTY**

House Bill 4030
Sponsor: Rep. Stephen Ehardt
Committee: Tax Policy

Complete to 10-12-99

A SUMMARY OF HOUSE BILL 4030 AS INTRODUCED 1-26-99

The bill would amend the General Property Tax Act to exempt from taxation the following property:

- – Property for which a permit for use or development had been denied under Part 303 of the Natural Resources and Environmental Protection Act (wetland protection);
- – Property determined by the director of the Department of Environmental Quality (DEQ) or a designee to be a wetland in a written determination under Part 303;
- – Property that had been designated as a wetland in a final inventory under Part 303;
- – Property designated as undevelopable or unusable by the owner under any federal statute.

The DEQ director would be required to annually reimburse any local governmental unit for revenue lost as a result of any of the exemptions listed above.

MCL 211.7gg

House Bill 4030 (10-12-99)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.