

HOUSE BILL No. 4003

January 13, 1999, Introduced by Rep. Jelinek and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 152a (MCL 211.152a).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 152a. (1) Notwithstanding any other provision of
2 ~~the~~ law to the contrary, if ~~an appeal is filed with~~ the state
3 tax commission UNDERTAKES A REVIEW OF AN ASSESSMENT ROLL IN ANY
4 TAX YEAR under section 152, ~~the~~ taxes shall be apportioned and
5 levied IN THAT TAX YEAR on the ~~valuation~~ TAXABLE VALUE of the
6 property as fixed by the board of review and equalized under sec-
7 tion 34. The taxes ~~shall be~~ ARE due and payable and subject to
8 the same collection fees and interest in the same manner and
9 amount as if ~~an appeal had not been filed~~ A REVIEW OF THE
10 ASSESSMENT ROLL HAD NOT BEEN UNDERTAKEN. When the ~~valuation is~~
11 ASSESSMENTS ARE established by the state tax commission, ~~appeals~~

1 ~~decision~~ the tax collecting officer having the tax roll in his
2 OR HER possession shall make the necessary adjustments to the tax
3 ~~liability~~ ROLL FOR SUBSEQUENT TAX YEARS.

4 (2) ~~If additional taxes are due they may be paid to the~~
5 ~~collecting officer with the addition of a collection fee of 1% of~~
6 ~~the additional tax for a period of 60 days after the taxpayer~~
7 ~~receives notification of the increased tax liability. After the~~
8 ~~60-day period such taxes shall be considered delinquent and com-~~
9 ~~mencing March 1 following the year of the levy shall be subject~~
10 ~~to the same collection fees and interest charges as other delin-~~
11 ~~quent taxes. The notification of increased tax liability shall~~
12 ~~be sent to the taxpayer shown in the roll by the collecting offi-~~
13 ~~cer by certified mail, return receipt requested, within 5 days~~
14 ~~after receiving notification from the tax commission of the valu-~~
15 ~~ation established. The notification shall be sent by the state~~
16 ~~tax commission to all taxing units involved, to the county trea-~~
17 ~~surer and the city or township treasurer. A VALUATION ESTAB-~~
18 ~~LISHED BY THE STATE TAX COMMISSION UNDER SECTION 152 SHALL NOT~~
19 ~~INCREASE OR DECREASE A TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR~~
20 ~~IN WHICH THE VALUATION IS ESTABLISHED OR ANY PRECEDING TAX YEAR.~~

21 ~~(3) If the tax liability is decreased due to a decreased~~
22 ~~valuation and an overpayment of taxes has been made to the col-~~
23 ~~lecting officer, the tax collecting officer having possession of~~
24 ~~the tax roll or delinquent tax roll shall make a refund of the~~
25 ~~tax overpayment. There shall be added to the tax overpayment~~
26 ~~refund a proportionate share of the collection fees paid. The~~
27 ~~collection fee rebate shall be computed by multiplying the total~~

~~1 collection fee paid by a fraction the numerator of which is the
2 amount of tax refund and the denominator of which is the total
3 tax paid. The officer making the refund shall charge back such
4 refund to all taxing units in the same proportion as the origi-
5 nally collected tax was distributed. The chargeback may be made
6 prior to or subsequent to the payment of the refund to the tax-
7 payer in the discretion of the county, city or township
8 treasurer.~~