

SENATE BILL No. 1102

March 17, 2004, Introduced by Senator EMERSON and referred to the Committee on Appropriations.

A bill to amend 1994 PA 451, entitled "Natural resources and environmental protection act," by amending sections 51105 and 51106 (MCL 324.51105 and 324.51106), section 51105 as amended by 1996 PA 451 and section 51106 as added by 1995 PA 57; and to repeal acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 51105. (1) Commercial forests are not subject to the
 2 ad valorem general property tax after the date the township
 3 supervisor is notified by the department that the land is a
 4 commercial forest, except taxes as previously levied. Except as
 5 provided in subsection (5), commercial forests are subject to an
 6 annual specific tax as follows:

- 7 (a) Through October 1, 1981, 15 cents per acre.
- 8 (b) After October 1, 1981 and through December 31, 1989, 30

1 cents per acre.

2 (c) After December 31, 1989 and through December 31, 1993, 38
3 cents per acre.

4 (d) Beginning January 1, 1994, \$1.10 per acre. ~~as adjusted~~
5 ~~pursuant to section 51107.~~

6 (2) The supervisor of the township shall remove from the list
7 of land descriptions assessed and taxed under the ad valorem
8 general property tax the land descriptions certified to him or
9 her by the department as being commercial forests and shall enter
10 those land descriptions on a roll separate from lands assessed
11 and taxed by the ad valorem general property tax and shall spread
12 against these commercial forests the specific tax provided by
13 this section.

14 (3) The township treasurer shall collect the specific tax at
15 the same time and in the same manner as ad valorem general
16 property taxes are collected and this tax is subject to the same
17 collection charges levied for the collection of ad valorem
18 property taxes. Commercial forests are subject to return and
19 sale for nonpayment of taxes in the same manner, at the same
20 time, and under the same penalties as lands returned and sold for
21 nonpayment of taxes levied under the ad valorem general property
22 tax laws. A valuation shall not be determined for descriptions
23 listed as commercial forests and these lands shall not be
24 considered by the county board of commissioners or by the state
25 board of equalization in connection with county or state
26 equalization for ad valorem property taxation purposes.

27 (4) Except as provided in section 51109(2), all sums

1 collected pursuant to this section shall be distributed by the
2 township treasurer in the same proportions to the various funds
3 as the ad valorem general property tax is allocated in the
4 township.

5 (5) Commercial forestland located in a renaissance zone under
6 the Michigan renaissance zone act, ~~Act No. 376 of the Public~~
7 ~~Acts of 1996, being sections 125.2681 to 125.2696 of the Michigan~~
8 ~~Compiled Laws~~ **1996 PA 376, MCL 125.2681 to 125.2696**, is exempt
9 from the annual specific tax levied under this section to the
10 extent and for the duration provided pursuant to ~~Act No. 376 of~~
11 ~~the Public Acts of 1996~~ **the Michigan renaissance zone act, 1996**
12 **PA 376, MCL 125.2681 to 125.2696.**

13 Sec. 51106. On December 1 of each year, the department
14 shall certify to the state treasurer the number of acres that are
15 commercial forestlands in each county and the state treasurer
16 shall transmit to the treasurer of each county in which these
17 commercial forests are located a warrant on the state treasurer
18 for an amount equal to \$1.20 per acre ~~, as adjusted by section~~
19 ~~51107,~~ upon each acre of commercial forest in the county. The
20 county treasurer of each county shall distribute an amount equal
21 to 25 cents per acre for each acre of commercial forest in the
22 county in the same proportions between the various funds as the
23 ad valorem general property tax is distributed by the township
24 treasurers in each township. Except as provided by section
25 51109(2), the county treasurer of each county shall distribute
26 the remainder of the funds transmitted pursuant to this section
27 pursuant to the manner in which ad valorem property taxes are

1 distributed.

2 Enacting section 1. Section 51107 of the natural resources
3 and environmental protection act, 1994 PA 451, MCL 324.51107, is
4 repealed.