

SENATE BILL No. 1105

March 18, 2004, Introduced by Senators JOHNSON and 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 2152, 2153, and 2154 (MCL 324.2152, 324.2153, and 324.2154), as added by 1995 PA 60.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2152. For the purpose of this subpart, the department
2 shall furnish the state tax commission with a list of all real
3 property owned by the state and controlled by the department that
4 ~~was or~~ is acquired on or after ~~January 1, 1933~~ **December 31,**
5 **2003** by purchase from the owner or owners of the real property,
6 ~~and the Mason game farm,~~ showing all descriptions.

7 Sec. 2153. (1) ~~The valuation of lands described in section~~
8 ~~2152, for the purposes of this subpart, shall be fixed by the~~
9 ~~state tax commission on or~~ **For purposes of this subpart, the**
10 **state tax commission shall determine the valuation of real**

SENATE BILL No. 1105

1 **property described in section 2152** before February 1 of each
2 year. ~~, and the state tax commission shall, on or before~~

3 **(2) Not later than** February 15 of each year, **the state tax**
4 **commission shall** make a report to the assessing districts of
5 ~~the~~ **this** state in which the ~~lands are~~ **real property is**
6 located, giving a description of the ~~land~~ **real property** in the
7 assessing district held by the state ~~with~~ **and** the valuation as
8 fixed by the state tax commission. ~~The~~

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

16 **(4) Upon receipt of the** ~~report by~~ **valuation under**
17 **subsection (3),** the assessing officer ~~, he or she~~ shall enter
18 upon the assessment rolls of each municipality or assessing
19 district the respective descriptions of the ~~lands with~~ **real**
20 **property and** the fixed ~~value~~ **valuation** and, **except as otherwise**
21 **provided in subsection (5), shall** assess ~~such lands~~ **that real**
22 **property** for the purposes of this subpart at the same rate as
23 other real property in the assessing district. ~~, except that~~
24 ~~adjustment to~~

25 **(5) Except as otherwise provided in subsection (7), the**
26 **assessing officer may adjust** the ~~value certified~~ **valuation**
27 **determined** by the state tax commission ~~may be made by the~~

1 ~~assessing officer~~ to reflect any general adjustment of assessed
2 valuation from the prior year that is not included in the state
3 tax commission ~~computation~~ **valuation**. If an adjustment to the
4 value certified by the state tax commission is made, the
5 assessing officer shall certify **all of the following** to the
6 department, not later than the first Wednesday after the first
7 Monday in March: ~~the~~

8 (a) **The** amount and percentage of any general adjustment of
9 assessed valuation. ~~and the~~

10 (b) **The** amount and percentage of any change in the
11 assessment roll. ~~the~~

12 (c) **The** relation of the total valuation to that reported by
13 the state tax commission. ~~and the~~

14 (d) **The** adjusted total of conservation land.

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

17 (a) Assessments for special improvements. ~~shall not be~~
18 ~~included.~~

19 (b) **Any millage in excess of the millage rate levied in**
20 **2003.**

21 (c) **The tax levied under the state education tax act, 1993**
22 **PA 331, MCL 211.901 to 211.906.**

23 (7) **For property valuations established in 2003, the 2003**
24 **valuation shall be the value of the property in 2003 and each**
25 **year after 2003. For each year after 2003, the initial property**
26 **valuation determined under this section shall be the valuation**
27 **for all subsequent years.**

1 Sec. 2154. ~~-(1)-~~ The treasurer or other officer charged
2 with the collection of taxes for an assessing district shall
3 forward a statement of the assessment to the Lansing office of
4 the department, which shall review the statement and, if the
5 **total** amount of the ~~assessment~~ **assessments payable to any**
6 **jurisdiction is more than \$500.00 and** has been determined
7 according to this subpart, authorize the state treasurer to pay
8 the amount of the assessment by warrant on the state treasury
9 **pursuant to the allocation in the Glenn Steil state revenue**
10 **sharing act of 1971, 1971 PA 140, MCL 141.901 to 141.921.**

11 ~~-(2) If the amount of the assessment is not paid within the~~
12 ~~time provided for the payment of property taxes pursuant to the~~
13 ~~general property tax act, Act No. 206 of the Public Acts of 1893,~~
14 ~~being sections 211.1 to 211.157 of the Michigan Compiled Laws,~~
15 ~~interest and penalties may be imposed by the local property tax~~
16 ~~collecting unit in the same manner provided for delinquent~~
17 ~~property taxes in Act No. 206 of the Public Acts of 1893.~~
18 ~~However, interest and penalties shall not be imposed for a tax~~
19 ~~that is collected in the summer for the first time by a local~~
20 ~~property tax collecting unit.~~