

Act No. 573
Public Acts of 2004
Approved by the Governor
January 3, 2005
Filed with the Secretary of State
January 3, 2005
EFFECTIVE DATE: January 3, 2005

**STATE OF MICHIGAN
92ND LEGISLATURE
REGULAR SESSION OF 2004**

Introduced by Rep. Ward

ENROLLED HOUSE BILL No. 5551

AN ACT to amend 1953 PA 189, entitled "An act to provide for the taxation of lessees and users of tax-exempt property," by amending section 2 (MCL 211.182).

The People of the State of Michigan enact:


Sec. 2. (1) Taxes levied under this act shall be assessed to the lessees or users of real property and shall be collected at the same time and in the same manner as taxes collected under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

(2) Taxes levied under this act shall not become a lien against the property.

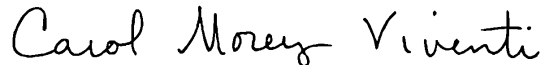
(3) When due, taxes levied under this act shall constitute a debt due from the lessee or user to the township, city, village, county, and school district for which the taxes were assessed.

(4) Delinquent taxes levied under this act shall be collected at the same time and in the same manner as taxes levied on personal property are collected under sections 46 and 47(2) of the general property tax act, 1893 PA 206, MCL 211.46 and 211.47.

This act is ordered to take immediate effect.



.....
Clerk of the House of Representatives



.....
Secretary of the Senate

Approved

.....
Governor