

NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT (EXCERPT)
Act 451 of 1994

324.2154 Statement of assessment; review; payment; aggregate charges; failure of state to make payment; "Michigan natural resources trust fund" defined.

Sec. 2154.

(1) The treasurer or other officer charged with the collection of taxes for an assessing district shall annually forward a single statement of the assessment of all property for which payment is claimed under this subpart to the respective county by December 1. The statement shall include an itemization of the valuation and assessment for each individual parcel for which payment is claimed under this subpart. The county shall annually forward the statements received from all affected assessing districts in the county to the Lansing office of the department by December 15. The Lansing office of the department shall review each statement. Subject to subsection (2), if the assessment has been determined according to this subpart, the department shall authorize the state treasurer to pay the amount of the assessment by warrant on the state treasury. Beginning in 2014, if an assessing district does not submit a statement under this subsection by January 1, the amount payable to that assessing district shall be reduced by 5% for each month or portion of a month after January 1 that the statement is late. The state treasurer shall annually forward a separate payment in the amount of the assessment to each affected assessing district in the county by February 14 for any assessing district that has submitted a statement as provided in this subsection.

(2) The aggregate amount for all payments to all assessing districts under section 2153 shall be charged as follows:

(a) If property for which payment is claimed was not purchased with funds from the Michigan natural resources trust fund, payments shall be charged as follows:

(i) That portion of the payment that represents an assessment by a local school district, intermediate school district, or community college district shall be charged against the state school aid fund established in section 11 of article IX of the state constitution of 1963.

(ii) The balance of any payment remaining after the charge made in subparagraph (i) shall be charged as follows:

(A) Not more than 50% from restricted revenue sources of the department of natural resources.

(B) The remaining balance after the charge under sub-subparagraph (A), from the general fund.

(b) If the property for which payment is claimed was purchased with funds from the Michigan natural resources trust fund, the payment shall be charged against the Michigan natural resources trust fund.

(3) Beginning 2013, this state shall make payment in full to all local assessing districts under this section. Beginning 2014, if this state does not make payment in full to all local assessing districts, the delinquent amount that this state failed to pay is subject to penalty and interest as for delinquent taxes under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155.

(4) As used in this section, "Michigan natural resources trust fund" means the Michigan natural resources trust fund established in section 35 of article IX of the state constitution of 1963 and provided for in section 1902.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995 ;-- Am. 2004, Act 513, Imd. Eff. Jan. 3, 2005 ;-- Am. 2010, Act 31, Imd. Eff. Mar. 26, 2010 ;-- Am. 2011, Act 118, Imd. Eff. July 20, 2011 ;-- Am. 2012, Act 604, Imd. Eff. Jan. 9, 2013 ;-- Am. 2018, Act 239, Eff. Sept. 25, 2018

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