

# HOUSE BILL No. 5163

September 25, 1991, Introduced by Reps. Van Singel, Randall, Niederstadt, McBryde, Bobier, Robertson, Dresch, London, Alley, Gagliardi, Bender, Bodem, Walberg, Dolan, Ostling, O'Connor, Muxlow, Gnodtke and Brackenridge and referred to the Committee on Taxation.

A bill to amend the title and sections 2 and 3 of Act No. 91 of the Public Acts of 1925, entitled as amended

"An act to provide for a payment in lieu of taxes to local units of government on certain lands owned by the state of Michigan and controlled by the department of natural resources; to provide for the collection of the payments; and to provide for the payment of interest and penalties on these payments,"

section 3 as amended by Act No. 158 of the Public Acts of 1986, being sections 211.492 and 211.493 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. The title and sections 2 and 3 of Act No. 91 of  
2 the Public Acts of 1925, section 3 as amended by Act No. 158 of  
3 the Public Acts of 1986, being sections 211.492 and 211.493 of  
4 the Michigan Compiled Laws, are amended to read as follows:

1

## TITLE

2 An act to provide for a payment in lieu of taxes to local  
3 units of government on certain lands owned by the state of  
4 Michigan and controlled by the department of natural resources;  
5 to provide for the collection of the payments; and to provide for  
6 the payment of interest and penalties on these payments FOR  
7 DELINQUENT TAX SALES.

8 Sec. 2. (1) ~~The~~ FOR THE PURPOSES OF THIS ACT, THE valua-  
9 tion of ~~such~~ lands ~~for the purposes of this act~~ LISTED UNDER  
10 SECTION 1 shall be fixed by the state tax commission on or before  
11 February 1 of each year and the state tax commission shall on or  
12 before February 15 of each year make a report to the ~~several~~  
13 assessing districts of the state in which ~~such~~ THOSE lands are  
14 located, giving a description of the land in ~~such~~ THE assessing  
15 district ~~so~~ held by the state with the valuation ~~thereof~~ OF  
16 THE PROPERTY as fixed by the state tax commission. The state tax  
17 commission shall furnish a value to the assessing officers  
18 ~~which~~ THAT shall be at the same value as other property is  
19 assessed in the assessment district. In fixing ~~such~~ THE valua-  
20 tion, the state tax commission shall not include improvements  
21 made to or placed upon ~~such~~ THE lands. Upon receipt of the  
22 report, ~~by~~ the assessing officer ~~he~~ SHALL COMPARE THE VALU-  
23 ATION PROVIDED BY THE STATE TAX COMMISSION WITH OTHER COMPARABLE  
24 PROPERTY IN THE ASSESSING DISTRICT AND MAY ADJUST THAT VALUATION  
25 TO REFLECT AN ASSESSMENT SIMILAR TO THE VALUATION OF THE COM-  
26 PARABLE PROPERTY. THE ASSESSING OFFICER shall enter upon the  
27 assessment rolls of each township, city, village, or assessing

1 district the respective descriptions of ~~such~~ THE lands with the  
2 ~~value so fixed~~ VALUATIONS, ADJUSTED AS NECESSARY, and assess  
3 ~~such~~ THE lands for the purposes of this act at the same rate as  
4 other real property in ~~such~~ THE assessing district. ~~except~~  
5 ~~that~~ AN adjustment to the value certified by the state tax com-  
6 mission may be made ALSO by the assessing officer to reflect any  
7 general adjustment of assessed valuation from the ~~prior~~  
8 IMMEDIATELY PRECEDING year not included in the state tax commis-  
9 sion computation. If an adjustment to the value certified by the  
10 state tax commission is made, the assessing officer shall certify  
11 to the department of ~~conservation~~ NATURAL RESOURCES, not later  
12 than the first Wednesday after the first Monday in March, the  
13 amount and percentage of any general adjustment of assessed valu-  
14 ation and of any change in the assessment roll ~~and~~ AND the rela-  
15 tion of the total valuation to that reported by the state tax  
16 commission and the adjusted total of ~~conservation~~ DEPARTMENT OF  
17 NATURAL RESOURCES land. ~~No~~ AN assessment for special improve-  
18 ments shall NOT be included.

19 (2) THE DEPARTMENT OF NATURAL RESOURCES MAY APPEAL THE VALU-  
20 ATION OF PROPERTY ASSESSED UNDER THIS SECTION TO THE TAX TRIBUNAL  
21 IN THE SAME MANNER ASSESSMENTS ARE APPEALED UNDER THE GENERAL  
22 PROPERTY TAX ACT, ACT NO. 206 OF THE PUBLIC ACTS OF 1893, BEING  
23 SECTIONS 211.1 TO 211.157 OF THE MICHIGAN COMPILED LAWS.

24 Sec. 3. (1) The treasurer or other officer charged with the  
25 collection of taxes for an assessing district shall forward a  
26 statement of the assessment to the Lansing office of the  
27 department of natural resources, which shall review the statement

1 and, if the amount of the assessment has been determined  
2 according to this act, authorize the state treasurer to pay the  
3 amount of the assessment by warrant on the state treasury.

4 (2) If the amount of the assessment is not paid within the  
5 time provided for the payment of property taxes pursuant to the  
6 general property tax act, Act No. 206 of the Public Acts of 1893,  
7 being sections 211.1 to 211.157 of the Michigan Compiled Laws,  
8 interest and penalties may be imposed by the local property tax  
9 collecting unit, AND THE PROPERTY MAY BE SUBJECT TO DELINQUENT  
10 TAX SALE in the same manner provided for INTEREST AND PENALTIES  
11 FOR delinquent property taxes AND FOR DELINQUENT TAX SALES in Act  
12 No. 206 of the Public Acts of 1893. However, interest and penal-  
13 ties shall not be imposed for a tax that is collected in the  
14 summer for the first time by a local property tax collecting  
15 unit.