

SENATE BILL NO. 606

June 12, 1997, Introduced by Senator STILLE and referred
to the Committee on Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.157) by adding section 53d.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 53D. (1) FOR TAXES LEVIED AFTER DECEMBER 31, 1991, THE
2 ASSESSMENT ROLL FOR EACH TAX YEAR SHALL BE CORRECTED TO REFLECT
3 THAT REAL PROPERTY ASSESSED ON THAT TAX ROLL AS PARTIALLY COM-
4 PLETED NEW CONSTRUCTION IS EXEMPT FROM THE COLLECTION OF TAXES
5 UNDER THIS ACT IF ALL OF THE FOLLOWING CONDITIONS ARE SATISFIED:
6 (A) THE REAL PROPERTY IS DETERMINED TO BE EXEMPT FROM TAXES
7 COLLECTED UNDER THIS ACT ON TAX DAY IN THE YEAR CONSTRUCTION ON
8 THAT PROPERTY WAS COMPLETED AND THE PROPERTY WAS PUT TO USE.
9 (B) THE PROPERTY OWNER CLAIMED THAT THE PARTIALLY COMPLETED
10 NEW CONSTRUCTION WAS EXEMPT FROM THE COLLECTION OF TAXES UNDER
11 THIS ACT IN A PROTEST TO THE FIRST BOARD OF REVIEW THAT MET

1 PURSUANT TO SECTION 30 AFTER A CERTIFICATE OF OCCUPANCY FOR THE
2 COMPLETED NEW CONSTRUCTION IS ISSUED.

3 (C) THE PROPERTY OWNER APPEALED AN ADVERSE DETERMINATION OF
4 THE BOARD OF REVIEW REGARDING THE EXEMPT STATUS OF THE PARTIALLY
5 COMPLETED NEW CONSTRUCTION TO THE MICHIGAN TAX TRIBUNAL.

6 (2) FOR EACH TAX YEAR IN WHICH THE TAX ROLL IS CORRECTED
7 UNDER SUBSECTION (1), A CORRECTED TAX BILL SHALL BE ISSUED BY THE
8 LOCAL TAX COLLECTING UNIT IF THE LOCAL TAX COLLECTING UNIT HAS
9 POSSESSION OF THE TAX ROLL OR BY THE COUNTY TREASURER IF THE
10 COUNTY HAS POSSESSION OF THE TAX ROLL.

11 (3) AS USED IN THIS SECTION, "NEW CONSTRUCTION" MEANS THAT
12 TERM AS DEFINED IN SECTION 34D(1)(B)(iii).

13 Enacting section 1. This amendatory act is retroactive and
14 is effective December 31, 1991.