

Act No. 1
Public Acts of 2022
Approved by the Governor
February 1, 2022
Filed with the Secretary of State
February 1, 2022
EFFECTIVE DATE: February 1, 2022

**STATE OF MICHIGAN
101ST LEGISLATURE
REGULAR SESSION OF 2022**

Introduced by Rep. VanSingel

ENROLLED HOUSE BILL No. 4035

AN ACT to amend 1994 PA 451, entitled “An act to protect the environment and natural resources of the state; to codify, revise, consolidate, and classify laws relating to the environment and natural resources of the state; to regulate the discharge of certain substances into the environment; to regulate the use of certain lands, waters, and other natural resources of the state; to protect the people’s right to hunt and fish; to prescribe the powers and duties of certain state and local agencies and officials; to provide for certain charges, fees, assessments, and donations; to provide certain appropriations; to prescribe penalties and provide remedies; and to repeal acts and parts of acts,” by amending section 2150 (MCL 324.2150), as amended by 2012 PA 603.

The People of the State of Michigan enact:

Sec. 2150. (1) Except as otherwise provided in subsection (2), on December 1 of each year the department of treasury shall pay into the treasury of each county in which are located tax reverted, recreation, forest, or other lands under the control and supervision of the department a tax in the following amount:

- (a) Before December 1, 1994, \$2.50 per acre or major portion of an acre.
- (b) After November 30, 1994 and before January 1, 2014, \$2.00 per acre or major portion of an acre.
- (c) After December 31, 2013 and before January 1, 2015, \$3.00 per acre or major portion of an acre.
- (d) After December 31, 2014, \$4.00 per acre or major portion of an acre, adjusted annually by 5% or the inflation rate, whichever is less, which shall be distributed as provided in subsection (5). As used in this subdivision, “inflation rate” means that term as defined in section 34d of the general property tax act, 1893 PA 206, MCL 211.34d.

(2) The tax levied under subsection (1) does not apply to the following:

- (a) Lands purchased after January 1, 1933 for natural resource purposes.
- (b) State lands on which payments in lieu of taxes are made pursuant to subpart 14.
- (3) The tax levied under this section is in lieu of all other taxes and special assessments levied against the state lands under any existing law.

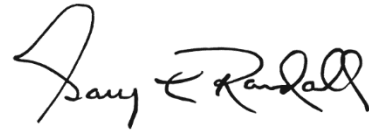
(4) The department of treasury shall make a detailed statement of account between this state and each county in which lands subject to the tax levied under this section are located. The statement shall include a description of the lands. The department of treasury shall submit the detailed statement of account to the county treasurer of the county. The department of treasury shall cause a warrant to be drawn payable to the county for the amount indicated on the detailed statement of account.

(5) The county treasurer of each county shall immediately make a detailed statement of account between the county and each township and school district in the county, distributing the amount received by the county

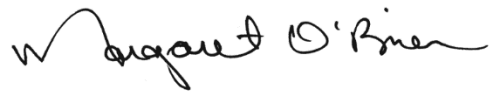
proportionally based on the number of acres of the lands located in each township and school district. For disbursements made before December 1, 1994, the distribution shall be 40% to the county general fund, 40% to the township general fund, and 20% to the school operating fund. For disbursements made after November 30, 1994 and before December 1, 2022, the distribution shall be 50% to the county general fund and 50% to the township general fund. For a disbursement made on or after December 1, 2022, distributions to county boards for special assessments for lake level controls that were levied under part 307 against land described in subsection (1) but that have not been paid under this section shall receive priority. For the remaining amount of the disbursement, the distribution shall be 50% to the county general fund and 50% to the township general fund. The county treasurer shall immediately issue a warrant to each of the units consistent with the detailed statement of account.

(6) The tax on tax reverted, recreation, forest, or other lands under the control of the department on which payments are made under this subpart shall be paid from the general fund. This state shall make payment in full for the amount indicated in the statement of account prepared under subsection (4).

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor