**LOCAL UNIT OF GOVERNMENT ESSENTIAL SERVICES SPECIAL ASSESSMENT ACT**  
(EXCERPT)  
Act 406 of 2012

***** 123.1242.new THIS NEW SECTION IS EFFECTIVE WHEN CONDITIONS APPLIED BY ENACTING SECTION 1 OF ACT 406 OF 2012 ARE MET: See enacting section 1 of Act 406 of 2012 ***** *****  
123.1242.new THIS SECTION IS REPEALED BY ACT 92 OF 2014 EFFECTIVE WHEN THE CONDITION APPLIED BY ENACTING SECTION 2 IS MET: See enacting sections 1 and 2 of Act 92 of 2014 *****  

**123.1242.new Definitions.**  
Sec. 2. As used in this act:  
(a) "Commercial personal property" means personal property classified as commercial personal property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.  
(b) "Commercial real property" means real property classified as commercial real property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.  
(c) "Essential services" means all of the following:  
(i) Ambulance services.  
(ii) Fire services.  
(iii) Police services.  
(iv) Jail operations.  
(d) "Essential services equipment" means motor vehicles, apparatus, equipment, housing, and other items needed to provide essential services.  
(e) "General property tax act" means the general property tax act, 1893 PA 206, MCL 211.1 to 211.155.  
(f) "Industrial personal property" means personal property classified as industrial personal property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.  
(g) "Industrial real property" means real property classified as industrial real property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.  
(h) "Local unit of government" means a county, township, village, or city or any authority created to provide essential services.  
(i) "Taxable value" means that value determined under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.  

**History:** 2012, Act 406, Eff. (pending).  

**Compiler's note:** Enacting section 1 of Act 406 of 2012 provides:  
"Enacting section 1. This act does not take effect unless House Bill No. 6026 of the 96th Legislature is approved by a majority of the qualified electors of this state voting on the question at an election to be held on the August regular election date in 2014."  

Enacting section 1 of Act 92 of 2014 provides:  
"Enacting section 1. The local unit of government essential services special assessment act, 2012 PA 406, MCL 123.1241 to 123.1247, is repealed."  

Enacting section 2 of Act 92 of 2014 provides:  
"Enacting section 2. This act does not take effect unless Senate Bill No. 822 of the 97th Legislature is approved by a majority of the qualified electors of this state voting on the question at an election to be held on the August regular election date in 2014."