

SENATE BILL No. 1402

September 5, 2006, Introduced by Senators GOSCHKA, GILBERT, GARCIA and BARCIA and referred to the Committee on Finance.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
by amending section 512a (MCL 206.512a), as added by 2003 PA 28.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 512a. "Property taxes" means, for the 2003 tax year and
2 tax years after the 2003 tax year, general ad valorem taxes due and
3 payable, levied on a homestead within this state including property
4 tax administration fees, but does not include penalties, interest,
5 or special assessments unless the special assessment is levied
6 ~~using a uniform millage rate~~ on all real property not exempt by
7 state law from the levy of the special assessment and complies with
8 1 of the following:

1 (a) The special assessment is levied in the entire city,
2 village, or township. ~~and is levied and based on state equalized~~
3 ~~valuation or taxable value.~~

4 (b) The special assessment is for police, fire, or advanced
5 life support ~~—~~ **AND** is levied in the entire township excluding all
6 or a portion of a village within the township. ~~—, and is levied and~~
7 ~~based on state equalized valuation or taxable value.~~