

SENATE BILL No. 181

January 29, 2009, Introduced by Senator HUNTER 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. (1) "Property taxes" means, for the 2003 tax year
2 and tax years ~~after the 2003~~ **BEFORE THE 2009** tax year, general ad
3 valorem taxes due and payable, levied on a homestead within this
4 state including property tax administration fees, but does not
5 include penalties, interest, or special assessments unless the
6 special assessment is levied using a uniform millage rate on all
7 real property not exempt by state law from the levy of the special
8 assessment and complies with 1 of the following:

9 (a) The special assessment is levied in the entire city,

1 village, or township and is levied and based on state equalized
2 valuation or taxable value.

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

7 (2) "PROPERTY TAXES" MEANS, FOR THE 2009 TAX YEAR AND EACH TAX
8 YEAR AFTER THE 2009 TAX YEAR, GENERAL AD VALOREM TAXES DUE AND
9 PAYABLE LEVIED ON A HOMESTEAD WITHIN THIS STATE INCLUDING PROPERTY
10 TAX ADMINISTRATION FEES AND SOLID WASTE FEES IF THAT SOLID WASTE
11 FEE WAS INCLUDED IN THE TAX STATEMENT UNDER SECTION 44 OF THE
12 GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.44, BUT DOES NOT
13 INCLUDE PENALTIES, INTEREST, OR SPECIAL ASSESSMENTS UNLESS THE
14 SPECIAL ASSESSMENT IS LEVIED USING A UNIFORM MILLAGE RATE ON ALL
15 REAL PROPERTY NOT EXEMPT BY STATE LAW FROM THE LEVY OF THE SPECIAL
16 ASSESSMENT AND COMPLIES WITH 1 OF THE FOLLOWING:

17 (A) THE SPECIAL ASSESSMENT IS LEVIED IN THE ENTIRE CITY,
18 VILLAGE, OR TOWNSHIP AND IS LEVIED AND BASED ON STATE EQUALIZED
19 VALUATION OR TAXABLE VALUE.

20 (B) THE SPECIAL ASSESSMENT IS FOR POLICE, FIRE, OR ADVANCED
21 LIFE SUPPORT, IS LEVIED IN THE ENTIRE TOWNSHIP EXCLUDING ALL OR A
22 PORTION OF A VILLAGE WITHIN THE TOWNSHIP, AND IS LEVIED AND BASED
23 ON STATE EQUALIZED VALUATION OR TAXABLE VALUE.

24 (3) AS USED IN SUBSECTION (2), "SOLID WASTE FEE" MEANS THAT
25 TERM AS DEFINED IN THE ORDINANCE OR RESOLUTION OF THE LOCAL TAX
26 COLLECTING UNIT AUTHORIZING THE ASSESSMENT OF THE SOLID WASTE FEE.