

Act No. 402  
Public Acts of 2012  
Approved by the Governor  
December 20, 2012  
Filed with the Secretary of State  
December 20, 2012  
EFFECTIVE DATE: March 28, 2013

**STATE OF MICHIGAN  
96TH LEGISLATURE  
REGULAR SESSION OF 2012**

**Introduced by Senators Nofs, Richardville, Jones, Hildenbrand, Kowall, Marleau, Caswell, Jansen, Robertson, Hune and Colbeck**

# **ENROLLED SENATE BILL No. 1070**

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts," (MCL 211.1 to 211.155) by adding section 9o.

*The People of the State of Michigan enact:*

Sec. 9o. (1) Beginning December 31, 2013, eligible personal property is exempt from the collection of taxes under this act.

(2) An owner of eligible personal property shall claim the exemption under this section by annually filing an affidavit with the local tax collecting unit in which the eligible personal property is located and with the department of treasury not later than February 20 in each tax year. The affidavit shall be in a form prescribed by the department of treasury. The affidavit shall require the owner to attest that the combined taxable value of all industrial personal property and commercial personal property owned by or under the control of that owner is less than \$40,000.00 in that local tax collecting unit.

(3) If an affidavit claiming the exemption under this section is filed as provided in subsection (2), the owner of that eligible personal property is not required to also file a statement under section 19 in that tax year.

(4) As used in this section:

(a) "Commercial personal property" means personal property classified as commercial personal property under section 34c.

(b) "Eligible personal property" means property that meets all of the following conditions:

(i) Is industrial personal property or commercial personal property.

(ii) The combined taxable value of all industrial personal property and commercial personal property owned by or under the control of the owner claiming an exemption under this section is less than \$40,000.00 in that local tax collecting unit.

(c) "Industrial personal property" means personal property classified as industrial personal property under section 34c.

Enacting section 1. Section 9o of the general property tax act, 1893 PA 206, MCL 211.9o, as added by this amendatory act, is repealed if House Bill No. 6026 of the 96th Legislature is not 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.

*Carol Morey Viventi*

Secretary of the Senate

*Jay E. Randall*

Clerk of the House of Representatives

Approved .....

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Governor