

HOUSE BILL NO. 4035

January 27, 2021, Introduced by Rep. VanSingel and referred to the Committee on Natural Resources and Outdoor Recreation.

A bill to amend 1994 PA 451, entitled
"Natural resources and environmental protection act,"
by amending section 2150 (MCL 324.2150), as amended by 2012 PA 603.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

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

1 (a) Before December 1, 1994, \$2.50 per acre or major portion
2 of an acre.

3 (b) After November 30, 1994 and before January 1, 2014, \$2.00
4 per acre or major portion of an acre.

5 (c) After December 31, 2013 and before January 1, 2015, \$3.00
6 per acre or major portion of an acre.

7 (d) After December 31, 2014, \$4.00 per acre or major portion
8 of an acre, adjusted annually by 5% or the inflation rate,
9 whichever is less, which shall be distributed as provided in
10 subsection (5). As used in this subdivision, "inflation rate" means
11 that term as defined in section 34d of the general property tax
12 act, 1893 PA 206, MCL 211.34d.

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

15 (a) Lands purchased after January 1, 1933 for natural resource
16 purposes.

17 (b) State lands on which payments in lieu of taxes are made
18 pursuant to subpart 14.

19 (3) The tax levied under this section ~~shall be~~ **is** in lieu of
20 all other taxes ~~now~~ **and special assessments** levied against the
21 state lands under any existing law.

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

1 (5) The county treasurer of each county shall immediately make
2 a detailed statement of account between the county and each
3 township and school district in the county, distributing the amount
4 received by the county proportionally ~~according to~~ **based on** the
5 number of acres of the lands located in each township and school
6 district. For disbursements made before December 1, 1994, the
7 distribution shall be 40% to the county general fund, 40% to the
8 township general fund, and 20% to the school operating fund. For
9 disbursements made after November 30, 1994 **and before December 1,**
10 **2022,** the distribution shall be 50% to the county general fund and
11 50% to the township general fund. **For a disbursement made on or**
12 **after December 1, 2022, distributions to county boards for special**
13 **assessments for lake level controls that were levied under part 307**
14 **against land described in subsection (1) but that have not been**
15 **paid under this section shall receive priority. For the remaining**
16 **amount of the disbursement, the distribution shall be 50% to the**
17 **county general fund and 50% to the township general fund.** The
18 county treasurer shall immediately issue ~~his or her~~ a warrant to
19 each of the units ~~according to~~ **consistent with** the detailed
20 statement of account.

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