

HOUSE BILL No. 4341

March 12, 1987, Introduced by Reps. Hoekman, Hickner, Brown, Ouwinga, Bandstra, Fitzgerald, Emmons, Bryant, Giese, Randall, Willis Bullard, Weeks, Dutko and Van Regenmorter and referred to the Committee on Taxation.

A bill to amend section 2 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

being section 211.2 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 2 of Act No. 206 of the Public Acts of
2 1893, being section 211.2 of the Michigan Compiled Laws, is
3 amended to read as follows:
4 Sec. 2. (1) For the purpose of taxation, real property
5 ~~shall include~~ INCLUDES all lands within the state, ~~and~~ all
6 buildings and fixtures ~~thereon~~ ON THE LAND, and appurtenances
7 thereto, except ~~such as are~~ IF expressly exempted by law. ~~—~~
8 ~~and shall include~~ REAL PROPERTY ALSO INCLUDES all real property
9 owned by the state or ~~heretofore~~ PREVIOUSLY purchased or
10 condemned for public highway purposes by ~~any~~ A board, officer,

1 commission, or department ~~thereof~~ OF THE STATE and sold on land
2 contract, notwithstanding the fact that the deed has not been
3 executed transferring title. REAL PROPERTY DOES NOT INCLUDE A
4 SHELTER CONSTRUCTED OF POLYVINYL OR SIMILAR MATERIAL SUSPENDED
5 FROM A FRAME AND ANCHORED TO THE GROUND BY A MOVABLE BASE USED TO
6 PROTECT HORTICULTURAL PLANTINGS.

7 (2) The taxable status of persons and real and personal
8 property shall be determined as of each December 31, which ~~shall~~
9 ~~be deemed~~ IS CONSIDERED the tax day, NOTWITHSTANDING any provi-
10 sions in the charter of ~~any~~ A city or village to the contrary.
11 ~~notwithstanding. No~~ AN assessing officer shall NOT be
12 restricted to ~~any~~ A particular period in the preparation of the
13 assessment roll but may survey, examine, or review properties at
14 any time ~~prior to~~ BEFORE or after the tax day.

15 (3) Notwithstanding ~~any~~ A provision to the contrary in any
16 law, ~~when~~ IF real property is acquired for public purposes by
17 purchase or condemnation, all general property taxes, but not
18 penalties, levied during the 12 months immediately preceding, but
19 not including, the day title passes to the public agency shall be
20 prorated in accordance with this ~~paragraph~~ SUBSECTION. The
21 seller or condemnee is responsible for the portion of taxes from
22 the levy date or dates to, but not including, the day title
23 passes and the public agency is responsible for the remainder of
24 ~~such~~ THE taxes. If the date that title will pass cannot be
25 ascertained definitely and an agreement in advance to prorate
26 taxes is desirable, an estimated date for the passage of title
27 may be agreed to. In the absence of ~~such~~ AN agreement, the

1 public agency shall compute the proration of taxes as of the date
2 title passes. The question of proration of ~~such~~ THE taxes
3 shall not be considered in ~~any~~ A condemnation proceeding. As
4 used in this ~~paragraph~~ SUBSECTION, "levy date" means the day on
5 which taxes become due and payable. In addition to the portion
6 of taxes for which the public agency is responsible under the
7 provisions of this ~~paragraph~~ SUBSECTION, the public agency is
8 also responsible for all general property taxes levied on or
9 after the date title passes and before the property is removed
10 from the tax rolls.

11 (4) In ~~any~~ A real estate transaction between private par-
12 ties in the absence of ~~any~~ AN agreement to the contrary, the
13 seller ~~shall be~~ IS responsible for that portion of ~~said~~ THE
14 annual taxes levied during the 12 months immediately preceding,
15 but not including, the day title passes, from the levy date or
16 dates to, but not including, the day title passes, and the buyer
17 is responsible for the remainder of ~~such~~ THE annual taxes. As
18 used in this ~~paragraph~~ SUBSECTION, "levy date" means the day on
19 which ~~any~~ A general property tax becomes due and payable.