

# HOUSE BILL No. 5607

March 4, 1992, Introduced by Reps. Brackenridge, Bobier, Middleton and Shugars and referred to the Committee on Taxation.

A bill to amend section 1 of Act No. 117 of the Public Acts of 1970, entitled

"An act to permit assessing officers to place tax exempt real and personal property on the tax rolls; and to establish the criteria to determine the status of real and personal property for taxation or tax exempt status,"

being section 211.191 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 1 of Act No. 117 of the Public Acts of  
2 1970, being section 211.191 of the Michigan Compiled Laws, is  
3 amended to read as follows:

4 Sec. 1. ~~When~~ IF an assessing officer finds that any real  
5 property or personal property ~~which~~ THAT for any reason is  
6 exempt from taxation under the laws of this state ~~—~~ is not  
7 being used for the purposes for which the tax exemption is  
8 granted, ~~he~~ THE ASSESSING OFFICER shall ~~after approval of the~~

1 ~~state tax commission~~ place the property on the tax rolls and the  
 2 property shall be subject to taxation in the same amount and to  
 3 the same extent as though it had not been exempt from taxation.