

Act No. 338
Public Acts of 1993
Approved by the Governor
December 31, 1993
Filed with the Secretary of State
December 31, 1993

**STATE OF MICHIGAN
87TH LEGISLATURE
REGULAR SESSION OF 1993**

Introduced by Reps. Dalman and Munsell

ENROLLED HOUSE BILL No. 5129

AN ACT to amend sections 9 and 12 of Act No. 385 of the Public Acts of 1984, entitled as amended "An act to provide for the establishment of technology park districts in local governmental units; to provide certain facilities located in technology park districts an exemption from certain taxes; to levy and collect a specific tax upon the owners of certain facilities; to provide for the disposition of the tax; to provide for the obtaining and transferring of an exemption certificate and to prescribe the contents of those certificates; to prescribe the powers and duties of certain state agencies and officers and certain officers of local governmental units; and to provide remedies and penalties," as amended by Act No. 151 of the Public Acts of 1990, being sections 207.709 and 207.712 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Sections 9 and 12 of Act No. 385 of the Public Acts of 1984, as amended by Act No. 151 of the Public Acts of 1990, being sections 207.709 and 207.712 of the Michigan Compiled Laws, are amended to read as follows:

Sec. 9. (1) For the period during which the certificate is in effect, a facility for which a certificate is in effect, but not the land on which the facility is located or the inventory in the facility, is exempt from ad valorem real and personal property taxes. The lessee, occupant, user, or person in possession of the facility is exempt for the same period from any ad valorem taxes imposed under Act No. 189 of the Public Acts of 1953, being sections 211.181 to 211.182 of the Michigan Compiled Laws. Unless revoked as provided in section 14, a certificate shall remain in force and effect for a period determined by the legislative body of the local governmental unit commencing with its effective date and ending on the December 31 next following not more than 12 years after the completion date of the facility. The certificate may be issued for a period of at least 1 year, but not to exceed 12 years. If the number of years determined is less than 12, the certificate is subject to review by the legislative body of the local governmental unit, and the certificate may be extended. The total amount of time determined for the certificate including any extensions shall not exceed 12 years after the completion of the facility. The certificate shall commence with its effective date and end on the December 31 next following the last day of the number of years determined. The date of issuance of a certificate of occupancy, if required by an appropriate authority, shall be the date of completion of the facility if the certificate is issued to an owner, or the date that the lessee takes possession if the certificate is issued to a lessee.

(2) If the number of years determined by the legislative body of the local governmental unit for the period a certificate remains in force is less than 12 years, the review of the certificate for the purpose of determining an extension shall be based upon factors, criteria, and objectives that are placed in writing, approved at the time the certificate is approved by the legislative body of the local governmental unit, and sent to the applicant and department.

Sec. 12. (1) There is levied upon every owner of record and every user or occupant, if known, of a facility to which a certificate is issued, a specific tax to be known as a technology park facilities tax.

(2) The amount of the technology park facilities tax in each year shall be determined by multiplying the state equalized valuation of the facility excluding the land and the inventory personal property by the sum of 1/2 of the total mills levied as ad valorem taxes for that year by all taxing units within which the facility is located other than mills levied by a local or intermediate school district within which the facility is located for school operating purposes or mills levied under the state education tax act, plus 1/2 of the number of mills levied for school operating purposes in 1993.

(3) The technology park facilities tax shall be collected, disbursed, and assessed in accordance with this act.

(4) The technology park facilities tax shall be an annual tax payable at the same time, in the same manner, and to the same officer or officers as taxes imposed under the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws, are payable. Except as otherwise provided in this section, the officer or officers shall disburse technology park facilities tax payments received each year to the state, cities, townships, villages, school districts, counties, community and junior colleges, and authorities, at the times and in the proportions required by law for the disbursement of taxes collected under Act No. 206 of the Public Acts of 1893.

(5) Except as provided in subsection (6), all or a portion of the amount to be disbursed to intermediate school districts receiving state aid under sections 56, 62, and 81(1) of Act No. 94 of the Public Acts of 1979, being sections 388.1656, 388.1662, and 388.1681 of the Michigan Compiled Laws, as determined on the basis of the tax rates being utilized to compute the amount of state aid, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) Beginning in 1994, the amount to be disbursed to a local school district, except for that amount of tax attributable to mills levied under section 1211(3) of the school code of 1976, Act No. 451 of the Public Acts of 1976, being section 380.1211 of the Michigan Compiled Laws, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(7) The officer or officers shall send a copy of the amount of disbursement made to each unit under this section to the department on a form provided by the department.

Section 2. This amendatory act shall not take effect unless Senate Joint Resolution S is submitted to the voters and the following bills are enacted into law:

- (a) House Bill No. 5109.
- (b) House Bill No. 5110.
- (c) House Bill No. 5116.
- (d) House Bill No. 5009.
- (e) House Bill No. 5010.
- (f) House Bill No. 5118.
- (g) House Bill No. 5097.
- (h) House Bill No. 5123.
- (i) House Bill No. 4279.
- (j) House Bill No. 5102.
- (k) House Bill No. 5103.
- (l) House Bill No. 5104.
- (m) House Bill No. 5106.
- (n) House Bill No. 5111.
- (o) House Bill No. 5115.
- (p) House Bill No. 5112.
- (q) House Bill No. 5120.
- (r) House Bill No. 5224.

This act is ordered to take immediate effect.

Co-Clerk of the House of Representatives.

Secretary of the Senate.

Approved -----

Governor.