

Act No. 297  
Public Acts of 1994  
Approved by the Governor  
July 13, 1994  
Filed with the Secretary of State  
July 14, 1994

**STATE OF MICHIGAN  
87TH LEGISLATURE  
REGULAR SESSION OF 1994**

Introduced by Senator Bouchard

**ENROLLED SENATE BILL No. 288**

AN ACT to amend Act No 206 of the Public Acts of 1893 entitled as amended An act to provide for the assessment of rights and interests including leasehold interests in property and the levy and collection of taxes thereon and for the collection of taxes levied making such taxes a lien on the property taxed establishing and continuing the lien providing for the sale 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 therewith 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 certain acts and parts of acts in anywise contravening any of the provisions of this act as amended being sections 211 1 to 211 157 of the Michigan Compiled Laws by adding sections 30c and 44b

*The People of the State of Michigan enact*

Section 1 Act No 206 of the Public Acts of 1893 as amended being sections 211 1 to 211 157 of the Michigan Compiled Laws is amended by adding sections 30c and 44b to read as follows

Sec 30c If a taxpayer has the assessment reduced on his or her property as a result of a protest to the board of review under section 30 the assessor shall use that reduced amount as the basis for calculating the assessment in the immediately succeeding year If a taxpayer appears before the tax tribunal during the same tax year for which the state equalized valuation is appealed and has the state equalized valuation of his or her property reduced pursuant to a final order of the tax tribunal the assessor shall use the reduced state equalized valuation as the basis for calculating the assessment in the immediately succeeding year This section applies to an assessment established for taxes levied after January 1 1994 This section does not apply to a change in assessment due to a protest regarding a claim of exemption

Sec 44b For purposes of determining the date payment of the tax is received under this act the date of a United States postal service postmark may be considered the date of receipt However a tax payment shall not be considered received prior to 7 calendar days before the date of actual receipt This section does not apply to the payment of the tax prior to the sale provided under section 60

This act is ordered to take immediate effect

Secretary of the Senate

Co Clerk of the House of Representatives

Approved

Governor

