



HOUSE BILL No. 5536

May 10 1994 Introduced by Reps Joe Young Jr Pitoniak Dobronski Wallace Rivers Byrum Gagliardi Clack Murphy Olshove Gire Porreca Stallworth Parks Varga DeMars Kilpatrick Willard Profit Bennane and Weeks and referred to the Committee on Taxation

A bill to amend Act No 284 of the Public Acts of 1964,
entitled
"City income tax act,
as amended, being sections 141 501 to 141 787 of the Michigan
Compiled Laws, by adding section 11 to chapter 1 and section 65a
to chapter 2

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Act No 284 of the Public Acts of 1964, as
2 amended, being sections 141 501 to 141 787 of the Michigan
3 Compiled Laws, is amended by adding section 11 to chapter 1 and
4 section 65a to chapter 2 to read as follows

CHAPTER 1

6 SEC 11 (1) IF A CITY DESIGNATES A CITY AGENCY THAT HAS
7 THE AUTHORITY TO PROVIDE FOR THE MAINTENANCE OR IMPROVEMENT OF,

1 AND TO DETERMINE THE DISPOSITION OF, ABANDONED REAL PROPERTY
2 WITHIN THE CITY TO ADMINISTER AN ADOPT-A-LOT PROGRAM, THE CITY
3 MAY AMEND THE CITY INCOME TAX ORDINANCE TO INCLUDE SECTION 65A OF
4 CHAPTER 2 NOTWITHSTANDING ANY OTHER PROVISION OF THIS CHAPTER,
5 A CITY IS NOT REQUIRED TO ADOPT SECTION 65A OF CHAPTER 2 AS PART
6 OF THE UNIFORM CITY INCOME TAX ORDINANCE

7 (2) AS USED IN THIS SECTION

8 (A) ABANDONED REAL PROPERTY' MEANS REAL PROPERTY OWNED BY A
9 CITY THAT WAS ACQUIRED UNDER ACT NO 223 OF THE PUBLIC ACTS OF
10 1909, BEING SECTIONS 211 461 TO 211 462 OF THE MICHIGAN COMPILED
11 LAWS, PURSUANT TO AN ADMINISTRATIVE AGREEMENT BETWEEN THE CITY
12 AND THIS STATE, OR BY ANY OTHER MEANS

13 (B) ADOPT-A-LOT PROGRAM MEANS A PROGRAM TO ENCOURAGE COM-
14 MUNITY INVOLVEMENT TO MAINTAIN AND RECLAIM ABANDONED REAL PROP-
15 ERTY UNDER WHICH AN INDIVIDUAL OR A GROUP OF INDIVIDUALS AGREES,
16 PURSUANT TO A CITY ORDINANCE OR RESOLUTION, TO MAINTAIN OR
17 IMPROVE A LOT

18 (C) LOT MEANS ABANDONED REAL PROPERTY DESIGNATED BY THE
19 CITY AS PART OF THE ADOPT-A-LOT PROGRAM

20 (D) REAL PROPERTY' MEANS THAT TERM AS DESCRIBED IN SECTION
21 2 OF THE GENERAL PROPERTY TAX ACT, ACT NO 206 OF THE PUBLIC ACTS
22 OF 1893, BEING SECTION 211 2 OF THE MICHIGAN COMPILED LAWS

23 CHAPTER 2

24 SEC 65A (1) A TAXPAYER THAT PARTICIPATES IN THE CITY'S
25 ADOPT-A-LOT PROGRAM TO MAINTAIN OR IMPROVE A LOT MAY CREDIT THE
26 AMOUNT DETERMINED BY THE CITY AGAINST THE CITY INCOME TAX

1 (2) THE AMOUNT OF CREDIT ALLOWED UNDER THIS SECTION SHALL
2 NOT EXCEED \$100 00 FOR EACH LOT FOR EACH TAX YFAR

3 (3) A TAXPAYER IS NOT ELIGIBLE FOR THE CREDIT UNDER THIS
4 SECTION IF THE TAXPAYER RECEIVES COMPENSATION FROM THE CITY FOR
5 THE MAINTENANCE OR IMPROVEMENT OF THE LOT OTHER THAN THROUGH THIS
6 CREDIT

7 (4) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEFD S THE TAX
8 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
9 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED

10 (5) EXCEPT AS OTHERWISE PROVIDED BY ORDINANCE, RESOLUTION,
11 OR CITY POLICY, WHEN ANY PERSON OFFERS TO BUY A LOT FROM THE CITY
12 THAT HAS BEEN PART OF THE CITY S ADOPT-A-LOT PROGRAM THE CITY
13 SHALL FIRST OFFER THE LOT TO A TAXPAYER THAT HAS CLAIMED A CREDIT
14 UNDER THIS SECTION FOR THE MAINTENANCE OR IMPROVEMENT OF THAT LOT
15 AND ALLOW A REASONABLE TIME, AS DETERMINED BY THE CITY, BEFORE
16 THE LOT IS OFFERED FOR SALE TO ANY OTHER PERSON

17 (6) THE ADMINISTRATOR SHALL ADOPT RULES, REGULATIONS, OR
18 BOTH, PURSUANT TO SECTION 71 OF THIS ORDINANCE, FOR THE
19 ADOPT-A-LOT PROGRAM

20 (7) AS USED IN THIS SECTION, "ABANDONED REAL PROPERTY",
21 LOT , AND "REAL PROPERTY" MEAN THOSE TERMS AS DEFINED IN SECTION
22 11 OF CHAPTER 1