



HOUSE BILL No. 5670

June 22 1994, Introduced by Rep Jaye and referred to the Committee on Taxation

A bill to amend sections 53a and 154 of Act No 206 of the Public Acts of 1893, entitled as amended "The general property tax act," section 154 as amended by Act No 539 of the Public Acts of 1982, being sections 211 53a and 211 154 of the Michigan Compiled Laws

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Sections 53a and 154 of Act No 206 of the
2 Public Acts of 1893 section 154 as amended by Act No 539 of the
3 Public Acts of 1982, being sections 211 53a and 211 154 of the
4 Michigan Compiled Laws, are amended to read as follows
5 Sec 53a (1) Any taxpayer who is assessed and pays taxes
6 in excess of the correct and lawful amount due because of a
7 clerical error or mutual mistake of fact made by the assessing
8 officer and the taxpayer may recover the excess ~~so paid,~~

1 ~~without~~ TAXES PAID FOR THE CURRENT ASSESSMENT YEAR AND THE 3
 2 IMMEDIATELY PRECEDING ASSESSMENT YEARS IN WHICH THE CLERICAL
 3 ERROR OR MUTUAL MISTAKE OF FACT OCCURRED, WITH interest AS PRO-
 4 VIDED IN SUBSECTION (2), if suit is commenced within 3 years from
 5 the date of EXCESS payment, notwithstanding that the payment was
 6 not made under protest

7 (2) INTEREST SHALL ACCRUE ON THE EXCESS TAXES PAID AT AN
 8 INTEREST RATE SET MONTHLY AT A PER ANNUM RATE BASED ON THE AUC-
 9 TION RATE OF THE 91-DAY DISCOUNT TREASURY BILL RATE FOR THE FIRST
 10 MONDAY IN EACH MONTH PLUS 1% CALCULATED FROM THE DATE OF THE
 11 PAYMENT OF THE EXCESS TAX TO THE DATE OF PAYMENT OF THE REFUND

12 Sec 154 (1) If ~~it shall be made to appear to~~ AT ANY
 13 TIME, the state tax commission ~~at any time that~~ FINDS as a
 14 matter of fact THAT any property liable to taxation ~~has been~~
 15 WAS incorrectly reported or omitted for any previous year but
 16 not to exceed the current assessment year and ~~2~~ 3 years immedi-
 17 ately preceding the date of discovery and disclosure of the
 18 incorrect reporting or ~~of the~~ omission, the state tax commis-
 19 sion shall place the corrected assessment value for the appropri-
 20 ate years on the ~~then~~ current assessment roll The commission
 21 shall further certify to the proper collecting treasurer the
 22 amount of taxes due as computed by the correct annual rate of
 23 taxation for each year except the ~~then~~ current year In case
 24 of change in ownership of the property, these taxes shall not be
 25 spread against the property ~~prior to~~ BEFORE the last change of
 26 ownership

1 (2) If assessment changes made ~~pursuant to~~ UNDER this
2 section result in increased property taxes, ~~such~~ THE additional
3 taxes shall be collected in the same manner, ~~and~~ at the same
4 time, and with the same property tax administration fees, penal-
5 ties, and interest as THE current year s taxes

6 (3) If assessment changes made ~~pursuant to~~ UNDER this sec-
7 tion result in a decreased tax liability, a refund of excess tax
8 payments shall be made by the county treasurer and shall include
9 interest at ~~the rate of 1% per month or fraction thereof~~ A RATE
10 SET MONTHLY AT A PER ANNUM RATE BASED ON THE AUCTION RATE OF THE
11 91-DAY DISCOUNT TREASURY BILL RATE FOR THE FIRST MONDAY IN EACH
12 MONTH PLUS 1%, CALCULATED from the date of the payment of the
13 EXCESS tax to the date of the payment of the refund ~~Such~~
14 ~~refunds shall be charged by the~~ THE county treasurer SHALL
15 CHARGE ANY REFUND to the various taxing jurisdictions in the same
16 proportion as the taxes ~~were~~ levied

17 (4) A person to whom property is assessed ~~pursuant to~~
18 UNDER this section may appeal the state tax commission determina-
19 tions to the Michigan tax tribunal