



Senate Fiscal Agency
P. O. Box 30036
Lansing, Michigan 48909-7536

BILL



ANALYSIS

Telephone: (517) 373-5383
Fax: (517) 373-1986

Senate Bill 725 (Substitute S-3 as passed by the Senate)
Sponsor: Senator Michael J. Bouchard
Committee: Finance

Date Completed: 1-9-96

RATIONALE

Currently, under the General Property Tax Act, the supervisor or assessing officer of a local unit of government that levies property taxes must require anyone believed to possess taxable personal property to subscribe to a written statement, under oath as administered by the supervisor, assessing officer, or other officer qualified to administer oaths (that is, notarized), of all personal property owned or held for use by the person; the Act also prescribes the form upon which the person must make the statement. Further, a supervisor, assessing officer, county tax equalization department, or the State Tax Commission, if considered necessary, may require from any person a notarized written statement of real property assessable to the person. Some people have questioned why a signed written statement of a person's real or personal property is required to be notarized, since signing the statement has the same legal effect whether or not the document is notarized. Some people feel that the requirement to notarize these documents should be eliminated.

CONTENT

The bill would amend the General Property Tax Act to eliminate the current requirement that the form describing a person's personal property be notarized, eliminate the form, and instead require a person to sign a written statement of personal property he or she owned or held for the use of another person. Further, the bill would eliminate the current requirement that a written statement of real property assessable to a person (as required by a supervisor, assessing officer, county tax equalization department, or the State Tax Commission), be notarized.

MCL 211.18 et al.

ARGUMENTS

(Please note: The arguments contained in this analysis originate from sources outside the Senate Fiscal Agency. The Senate Fiscal Agency neither supports nor opposes legislation.)

Supporting Argument

The bill simply would remove the existing but archaic notarization requirement for real and personal property tax statements filed by a taxpayer. The bill would not alter the requirement that a taxpayer file real and personal property tax statements as provided in the General Property Tax Act, or change the penalties for failure to file the statements or for filing false statements. By removing the requirement that the statements be notarized, the bill would save taxpayers the time and expenses involved in seeking out a person to notarize the documents.

Legislative Analyst: G. Towne

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Fiscal Analyst: R. Ross

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.