

Act No. 43  
Public Acts of 1995  
Approved by the Governor  
May 20, 1995  
Filed with the Secretary of State  
May 22, 1995

**STATE OF MICHIGAN  
88TH LEGISLATURE  
REGULAR SESSION OF 1995**

Introduced by Reps. Gernaat, McNutt, Lowe, Middaugh, Alley, London, Bodem, Bullard, Brackenridge and Llewellyn

# **ENROLLED HOUSE BILL No. 4590**

AN ACT to amend section 1 of Act No. 116 of the Public Acts of 1917, entitled as amended "An act to provide a tax for county, township, and school purposes on tax reverted, recreation, and forest lands under control and supervision of the department of natural resources, and any and all other lands held by the department except certain lands purchased for natural resource purposes; and to provide for the payment of the tax," as amended by Act No. 248 of the Public Acts of 1986, being section 211.581 of the Michigan Compiled Laws.

*The People of the State of Michigan enact:*

Section 1. Section 1 of Act No. 116 of the Public Acts of 1917, as amended by Act No. 248 of the Public Acts of 1986, being section 211.581 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 1. (1) On December 1 of each year, there shall be paid into the treasury of each county in which tax reverted, recreation, or forest lands are located and are under the control and supervision of the department of natural resources, and any other lands held by the department, except lands purchased after January 1, 1933 for natural resource purposes, a tax of \$2.50 per acre or major portion of an acre, for years before December 1, 1994 and \$2.00 per acre or major portion of an acre for years after November 30, 1994 on all the lands that belong to this state on December 1 in each year. The tax imposed under this section shall be in lieu of all other taxes now levied against the state land under any existing law. State land on which payments in lieu of taxes are made pursuant to Act No. 91 of the Public Acts of 1925, being sections 211.491 to 211.493 of the Michigan Compiled Laws are exempt from this act. The department of treasury shall make a detailed statement of account between the state and each county in which the lands are situated, including the descriptions of the lands, and render the detailed statement of account to the county treasurer of the county. The department of treasury shall cause a warrant to be drawn on the state treasurer payable for the amount indicated on the detailed statement of account to be due the county. The county treasurer of each county shall immediately make up a detailed statement of the account between the county and each township, prorating the amount received by the county according to the number of acres of the lands located in each unit. For disbursements made before December 1, 1994, the proration shall be 40% to county general fund, 40% to township general fund, and 20% to school operating fund. For disbursements made after November 30, 1994, the proration shall be 50% to county general fund and 50% to township general fund. The county treasurer shall immediately issue his or her warrant to each of the units according to the detailed statement of account.

(2) The tax on tax reverted, recreation, or forest lands under the control of the department of natural resources on which payments are made under this act shall be paid from the general fund.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved \_\_\_\_\_

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Governor.