



HOUSE BILL No. 5535

January 30, 1996, Introduced by Rep. Bullard and referred to the Committee on Tax Policy.

A bill to amend section 154 of Act No. 206 of the Public Acts of 1893, entitled as amended
"The general property tax act,"
as amended by Act No. 539 of the Public Acts of 1982, being section 211.154 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 154 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 539 of the Public Acts of 1982, being
3 section 211.154 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 154. (1) If ~~it shall be made to appear to~~ the state
6 tax commission ~~at any time~~ DETERMINES that ~~as a matter of fact~~
7 ~~any~~ property liable to taxation has been incorrectly reported or
8 omitted for any previous year, but not to exceed the current
9 assessment year and 2 years immediately preceding the date of

1 discovery and disclosure of the incorrect reporting or ~~of the~~
2 omission, the state tax commission shall ~~place the corrected~~
3 ~~assessment value for the appropriate years on the then current~~
4 ~~assessment roll~~ DIRECT THE TREASURER WHO HAS CUSTODY OF THE TAX
5 ROLL FOR THE TAX YEAR TO BE CORRECTED TO PLACE THE CORRECTED
6 ASSESSMENT ON THE TAX ROLL FOR THAT TAX YEAR. The commission
7 shall ~~further~~ certify to the ~~proper collecting~~ treasurer WHO
8 HAS POSSESSION OF THE TAX ROLL FOR THE TAX YEAR TO BE CORRECTED
9 the amount of taxes due as computed by the correct annual rate of
10 taxation for each year except the ~~then~~ current year. ~~In case~~
11 ~~of change in ownership of the property these taxes~~ TAXES COM-
12 PUTED UNDER THIS SECTION shall not be spread against the property
13 ~~prior to~~ FOR A PERIOD BEFORE the last change of ownership OF
14 THE PROPERTY.

15 (2) If assessment changes made ~~pursuant to~~ UNDER this sec-
16 tion result in increased property taxes, ~~such additional taxes~~
17 ~~shall be collected in the same manner and at the same time and~~
18 ~~with the same property tax administration fees, penalties, and~~
19 ~~interest as current year's taxes~~ THE TAXPAYER SHALL BE NOTIFIED
20 OF THE ADDITIONAL PROPERTY TAXES DUE AND SHALL PAY THE ADDITIONAL
21 PROPERTY TAXES DUE WITHIN 30 DAYS OF RECEIPT OF THE NOTICE. IF
22 THE TAXPAYER PAYS THE ADDITIONAL PROPERTY TAXES DUE WITHIN 30
23 DAYS OF RECEIPT OF THE NOTICE, NO INTEREST SHALL ACCRUE AND NO
24 PENALTY SHALL BE IMPOSED.

25 (3) If assessment changes made ~~pursuant to~~ UNDER this sec-
26 tion result in a decreased tax liability, a refund of excess tax
27 payments shall be made by the county treasurer and shall include

1 interest at the rate of 1% per month or fraction ~~thereof~~ OF A
2 MONTH from the date of the payment of the tax to the date of the
3 payment of the refund. ~~Such refunds~~ A REFUND OF EXCESS TAX
4 PAYMENTS UNDER THIS SUBSECTION shall be charged by the county
5 treasurer to the various taxing jurisdictions in the same propor-
6 tion as the taxes ~~were~~ levied.

7 (4) A person to whom property is assessed ~~pursuant to~~
8 UNDER this section may appeal A DETERMINATION OF the state tax
9 commission ~~determinations~~ to the Michigan tax tribunal WITHIN
10 35 DAYS OF THAT DETERMINATION.