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## NONPROFIT CHARITIES: EXEMPT FROM SPECIAL ASSESSMENTS

**House Bill 5718**  
**Sponsor: Rep. Mark Schauer**  
**Committee: Tax Policy**

**Complete to 4-24-98**

### **A SUMMARY OF HOUSE BILL 5718 AS INTRODUCED 4-2-98**

The bill would amend the General Property Tax Act to extend the current exemptions for nonprofit charitable institutions from property taxes to apply to special assessments collected under the act.

Current provisions of the section being amended apply to:

1) property owned and operated by a nonprofit charitable institution while occupied by that institution solely for the purposes for which it was incorporated;

2) property owned by a nonprofit charitable institution that is leased, loaned, or otherwise made available to another nonprofit charitable institution, a nonprofit hospital, or nonprofit educational institution occupied solely for the purpose for which the latter organization was incorporated and that would be exempt if the former organization occupied it; and

3) a charitable home of a fraternal or secret society, or a nonprofit corporation whose stock is wholly owned by a religious or fraternal society that owns and operates facilities for the aged and chronically ill and in which the net income does not inure to the benefit of any person other than the residents.

MCL 211.7o

Analyst: C. Couch

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.