

**SUBSTITUTE FOR  
SENATE BILL NO. 606**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.157) by adding section 53d.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 53D. (1) FOR TAXES LEVIED AFTER DECEMBER 31, 1991, THE  
2 ASSESSMENT ROLL FOR EACH TAX YEAR SHALL BE CORRECTED TO REFLECT  
3 THAT IMPROVEMENTS TO REAL PROPERTY ASSESSED ON THAT TAX ROLL AS  
4 PARTIALLY COMPLETED NEW CONSTRUCTION AND THE LAND ON WHICH THE  
5 IMPROVEMENTS ARE LOCATED ARE EXEMPT FROM THE COLLECTION OF TAXES  
6 UNDER THIS ACT IF THE IMPROVEMENTS AND THE LAND ON WHICH THE  
7 IMPROVEMENTS ARE LOCATED ARE DETERMINED TO BE EXEMPT FROM TAXES  
8 COLLECTED UNDER THIS ACT ON TAX DAY IN THE YEAR CONSTRUCTION OF  
9 THE IMPROVEMENTS WAS COMPLETED AND THE PROPERTY WAS PUT TO USE.  
10           (2) FOR EACH TAX YEAR IN WHICH THE TAX ROLL IS CORRECTED  
11 UNDER SUBSECTION (1), A CORRECTED TAX BILL SHALL BE ISSUED BY THE

**SB 606, As Passed Senate, May 21, 1998**

Senate Bill No. 606

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1 LOCAL TAX COLLECTING UNIT IF THE LOCAL TAX COLLECTING UNIT HAS  
2 POSSESSION OF THE TAX ROLL OR BY THE COUNTY TREASURER IF THE  
3 COUNTY HAS POSSESSION OF THE TAX ROLL. IF GRANTING THE EXEMPTION  
4 UNDER THIS SECTION RESULTS IN AN OVERPAYMENT OF THE TAX, A  
5 REBATE, INCLUDING ANY INTEREST AND PENALTIES PAID, SHALL BE MADE  
6 TO THE TAXPAYER BY THE LOCAL TAX COLLECTING UNIT IF THE LOCAL TAX  
7 COLLECTING UNIT HAS POSSESSION OF THE TAX ROLL OR BY THE COUNTY  
8 TREASURER IF THE COUNTY HAS POSSESSION OF THE TAX ROLL WITHIN 30  
9 DAYS OF THE DATE THE EXEMPTION IS GRANTED. THE REBATE SHALL BE  
10 WITHOUT INTEREST.

11 (3) AS USED IN THIS SECTION, "NEW CONSTRUCTION" MEANS THAT  
12 TERM AS DEFINED IN SECTION 34D(1)(B)(iii).

13 Enacting section 1. This amendatory act is retroactive and  
14 is effective December 31, 1991.