

SENATE BILL NO. 142

February 11, 1997, Introduced by Senator SHUGARS and referred to the Committee on Economic Development, International Trade and Regulatory Affairs.

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending section 7ff (MCL 211.7ff), as added by 1996 PA 469.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7ff. (1) For taxes levied after 1996, except as other-
2 wise provided in subsections (2) and (3) and except as limited in
3 subsection (4), real property in a renaissance zone and personal
4 property located in a renaissance zone on tax day as provided in
5 section 2 for not less than 50% of the immediately preceding tax
6 year is exempt from taxes collected under this act to the extent
7 and for the duration provided pursuant to the Michigan renais-
8 sance zone act, ~~Act No. 376 of the Public Acts of 1996, being~~
9 ~~sections 125.2681 to 125.2696 of the Michigan Compiled Laws~~ 1996
10 PA 376, MCL 125.2681 TO 125.2696.

1 (2) Real and personal property in a renaissance zone is not
2 exempt from collection of the following:

3 (a) A special assessment levied by the local tax collecting
4 unit in which the property is located.

5 (b) Ad valorem property taxes specifically levied for the
6 payment of principal and interest of obligations approved by the
7 electors or obligations pledging the unlimited taxing power of
8 the local governmental unit.

9 (c) A tax levied under section 705, 1211c, or 1212 of the
10 revised school code, ~~Act No. 451 of the Public Acts of 1976,~~
11 ~~being sections 380.705, 380.1211c, and 380.1212 of the Michigan~~
12 ~~Compiled Laws~~ 1976 PA 451, MCL 380.705, 380.1211C, AND
13 380.1212.

14 (3) Real property in a renaissance zone on which a casino is
15 operated and personal property of a casino located in a renaiss-
16 sance zone is not exempt from the collection of taxes under this
17 act. As used in this subsection, "casino" means a casino regu-
18 lated by this state pursuant to the Michigan gaming control and
19 revenue act, Initiated Law of 1996, ~~being sections 432.201 to~~
20 ~~432.216 of the Michigan Compiled Laws~~ MCL 432.201 TO 432.216,
21 and all property associated or affiliated with the operation of a
22 casino, including, but not limited to, a parking lot, hotel,
23 motel, or retail store.

24 (4) For residential rental property in a renaissance zone,
25 the exemption provided under this section is only available if
26 that residential rental property is in substantial compliance
27 with all applicable state and local zoning, building, and housing

1 laws, ordinances, or codes and the property owner files an
2 affidavit before ~~December 31 in the immediately preceding~~ APRIL
3 1 OF THAT tax year with the treasurer of the local tax collecting
4 unit in which the property is located stating that the property
5 is in substantial compliance with all applicable state and local
6 zoning, building, and housing laws, ordinances, or codes.
7 NOTWITHSTANDING THE TAX DAY PROVIDED IN SECTION 2, IF THE OWNER
8 OF RESIDENTIAL RENTAL PROPERTY IN A RENAISSANCE ZONE FILES THE
9 AFFIDAVIT REQUIRED UNDER THIS SUBSECTION BY APRIL 1 IN A TAX
10 YEAR, THAT RESIDENTIAL RENTAL PROPERTY IS EXEMPT UNDER THIS SEC-
11 TION FOR THAT TAX YEAR.

12 (5) The written statement required under section 18 shall
13 identify all personal property located in a renaissance zone on
14 the tax day provided in section 2 and shall indicate whether that
15 personal property was located in that renaissance zone for 50% of
16 the immediately preceding tax year.

17 (6) As used in this section:

18 (a) "Renaissance zone" means that area designated a renaiss-
19 sance zone under ~~Act No. 376 of the Public Acts of 1996~~ THE
20 MICHIGAN RENAISSANCE ZONE ACT, 1996 PA 376, MCL 125.2681 TO
21 125.2696.

22 (b) "Residential rental property" means that portion of real
23 property not occupied by an owner of that real property that is
24 classified as residential real property under section 34c, is a
25 multiple-unit dwelling, or is a dwelling unit in a multiple pur-
26 pose structure, used for residential purposes, and all personal
27 property located in that real property.