

**SUBSTITUTE FOR  
HOUSE BILL NO. 5445**

(As amended March 15, 2000)

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.157) by adding section 9i.

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

1        SEC. 9I. (1) THE GOVERNING BODY OF A LOCAL ASSESSING DIS-  
2 TRICT MAY ADOPT A RESOLUTION TO ENTER INTO AN AGREEMENT UNDER  
3 SUBSECTION (2) TO EXEMPT FROM THE COLLECTION OF TAXES UNDER THIS  
4 ACT ALL NEW PERSONAL PROPERTY, EXCEPT AS OTHERWISE PROVIDED IN  
5 [SUBSECTIONS(5) AND (6)], THAT WILL BE LOCATED AT OR WITHIN ELIGIBLE  
6 PROP-  
7 ERTY DESIGNATED IN THE RESOLUTION. THE CLERK OF THE LOCAL  
8 ASSESSING DISTRICT SHALL NOTIFY IN WRITING THE ASSESSOR OF THE  
9 LOCAL TAX COLLECTING UNIT IN WHICH THE ELIGIBLE PROPERTY IS  
10 LOCATED AND THE LEGISLATIVE BODY OF EACH TAXING UNIT THAT LEVIES  
11 AD VALOREM PROPERTY TAXES IN THE LOCAL ASSESSING DISTRICT IN  
WHICH THE ELIGIBLE PROPERTY IS LOCATED. BEFORE ACTING ON THE

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1 RESOLUTION, THE GOVERNING BODY OF THE LOCAL ASSESSING DISTRICT  
2 SHALL AFFORD THE ASSESSOR AND A REPRESENTATIVE OF THE AFFECTED  
3 TAXING UNITS AN OPPORTUNITY FOR A HEARING.

4 (2) IF THE GOVERNING BODY OF THE LOCAL ASSESSING DISTRICT  
5 ADOPTS A RESOLUTION UNDER SUBSECTION (1), THE GOVERNING BODY OF  
6 THE LOCAL ASSESSING DISTRICT SHALL ENTER INTO AN AGREEMENT WITH  
7 THE OWNER OR OWNERS OF NEW PERSONAL PROPERTY THAT WILL BE LOCATED  
8 AT OR WITHIN THE ELIGIBLE PROPERTY DESIGNATED IN THE RESOLUTION.  
9 THE AGREEMENT SHALL INCLUDE, BUT IS NOT LIMITED TO, THE CONDI-  
10 TIONS UNDER WHICH THE EXEMPTION UNDER THIS SECTION SHALL BE  
11 GRANTED, MAINTAINED, AND RESCINDED. THE AGREEMENT MAY INCLUDE A  
12 PROVISION FOR TRANSFERRING THE AGREEMENT TO SUCCESSOR OWNERS OF  
13 THE NEW PERSONAL PROPERTY.

14 (3) THE EXEMPTION UNDER THIS SECTION IS EFFECTIVE ON THE  
15 DECEMBER 31 IMMEDIATELY SUCCEEDING THE EXECUTION OF THE AGREEMENT  
16 UNDER SUBSECTION (2) AND SHALL CONTINUE IN EFFECT FOR A PERIOD  
17 SPECIFIED IN THE AGREEMENT. A COPY OF THE RESOLUTION ADOPTED  
18 UNDER SUBSECTION (1) AND THE AGREEMENT EXECUTED UNDER SUBSECTION  
19 (2) SHALL BE FILED WITH THE STATE TAX COMMISSION. A RESOLUTION  
20 IS NOT EFFECTIVE UNLESS APPROVED BY THE STATE TAX COMMISSION AS  
21 PROVIDED IN SUBSECTION (4).

22 (4) NOT MORE THAN 60 DAYS AFTER RECEIPT OF A COPY OF THE  
23 RESOLUTION ADOPTED UNDER SUBSECTION (1) AND THE AGREEMENT EXE-  
24 CUTED UNDER SUBSECTION (2), THE STATE TAX COMMISSION SHALL  
25 APPROVE OR DISAPPROVE THE EXEMPTION UNDER THIS SECTION. THE  
26 STATE TREASURER, WITH THE WRITTEN CONCURRENCE OF THE PRESIDENT OF  
27 THE MICHIGAN STRATEGIC FUND, SHALL ADVISE THE STATE TAX

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1 COMMISSION AS TO WHETHER EXEMPTING NEW PERSONAL PROPERTY AT OR  
2 WITHIN THE ELIGIBLE PROPERTY IS NECESSARY TO REDUCE UNEMPLOYMENT,  
3 PROMOTE ECONOMIC GROWTH, AND INCREASE CAPITAL INVESTMENT IN THIS  
4 STATE.

5 (5) PERSONAL PROPERTY OF A CASINO OR PROFESSIONAL SPORTS  
6 STADIUM AND ALL PERSONAL PROPERTY ASSOCIATED OR AFFILIATED WITH  
7 THE OPERATION OF A CASINO OR PROFESSIONAL SPORTS STADIUM, INCLUD-  
8 ING, BUT NOT LIMITED TO, A PARKING LOT, HOTEL, MOTEL, OR RETAIL  
9 STORE, IS NOT ELIGIBLE FOR THE EXEMPTION PROVIDED UNDER THIS  
10 SECTION.

[(6) PERSONAL PROPERTY THAT IS OR IS ASSOCIATED OR AFFILIATED  
WITH A MULTISOURCE COMMERCIAL HAZARDOUS WASTE DISPOSAL WELL IS NOT  
ELIGIBLE FOR THE EXEMPTION PROVIDED UNDER THIS SECTION.]

11 [(7)] AS USED IN THIS SECTION:

12 (A) "CASINO" MEANS A CASINO REGULATED BY THIS STATE  
PURSUANT  
13 TO THE MICHIGAN GAMING CONTROL AND REVENUE ACT, THE INITIATED  
LAW  
14 OF 1996, MCL 432.201 TO 432.226.

15 (B) "ELIGIBLE PROPERTY" MEANS THAT TERM AS DEFINED IN THE  
16 BROWNFIELD REDEVELOPMENT FINANCING ACT, 1996 PA 381, MCL  
125.2651  
17 TO 125.2672.

18 (C) "LOCAL ASSESSING DISTRICT" MEANS A CITY, VILLAGE, OR  
19 TOWNSHIP.

[(D) "MULTISOURCE COMMERCIAL HAZARDOUS WASTE DISPOSAL WELL"  
MEANS THAT TERM AS DEFINED IN SECTION 62506A OF THE NATURAL  
RESOURCES AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL  
324.62506A.]

20 [(E)] "NEW PERSONAL PROPERTY" MEANS PERSONAL PROPERTY,  
OWNED  
21 OR LEASED, THAT WAS NOT PREVIOUSLY SUBJECT TO TAX UNDER THIS ACT  
22 AND THAT IS PLACED AT OR WITHIN ELIGIBLE PROPERTY AFTER A  
RESOLU-  
23 TION UNDER SUBSECTION (1) IS APPROVED. AS USED IN THIS SUBDIVI-  
24 SION, NEW PERSONAL PROPERTY DOES NOT INCLUDE BUILDINGS DESCRIBED  
25 IN SECTION 14(6) AND PERSONAL PROPERTY DESCRIBED IN SECTION  
8(H),  
26 (I), AND (J).

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1           Enacting section 1. This amendatory act does not take  
2   effect unless all of the following bills of the 90th Legislature  
3   are enacted into law:

4           (a) Senate Bill No. 269.

5           (b) House Bill No. 4400.

6           (c) House Bill No. 5443.

7           (d) House Bill No. 5444.