

**EXEMPT NONPROFITS FROM  
SPECIAL ASSESSMENTS**

**House Bill 4220**  
**Sponsor: Rep. Chris Kolb**  
**Committee: Tax Policy**

**Complete to 8-27-03**

**A SUMMARY OF HOUSE BILL 4220 AS INTRODUCED 2-13-03**

The bill would amend the General Property Tax Act to extend the exemption from taxation under the act afforded to nonprofit charitable institutions, charitable trusts, fraternal or secret societies, and certain nonprofit corporations, so as to also include any special assessment.

Generally speaking, the act exempts property owned and occupied by a nonprofit charitable institution or charitable trust while that property is occupied solely for the purposes for which the organization was established. This exemption also extends to property that is leased, loaned, or otherwise made available to a governmental entity, or other nonprofit charitable institutions or charitable trusts, or certain other nonprofit organizations. The act also exempts from taxation a charitable home of a fraternal or secret society and certain religious nonprofit corporations operating facilities for the aged and chronically ill.

MCL 211.7o

House Bill 4220 (8-27-03)

Analyst: M. Wolf

■ 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.