

Act No. 28
Public Acts of 2003
Approved by the Governor
June 26, 2003
Filed with the Secretary of State
June 26, 2003
EFFECTIVE DATE: June 26, 2003

**STATE OF MICHIGAN
92nd LEGISLATURE
REGULAR SESSION OF 2003**

Introduced by Reps. Palmer, Brandenburg, Acciavatti and Richardville

ENROLLED HOUSE BILL No. 4008

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," (MCL 206.1 to 206.532) by adding section 512a.

The People of the State of Michigan enact:

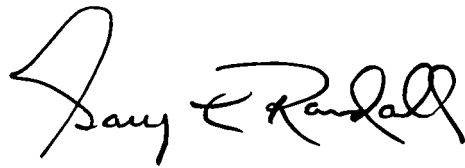
Sec. 512a. "Property taxes" means, for the 2003 tax year and tax years after the 2003 tax year, general ad valorem taxes due and payable, levied on a homestead within this state including property tax administration fees, but does not include penalties, interest, or special assessments unless the special assessment is levied using a uniform millage rate on all real property not exempt by state law from the levy of the special assessment and complies with 1 of the following:

(a) The special assessment is levied in the entire city, village, or township and is levied and based on state equalized valuation or taxable value.

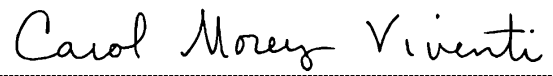
(b) The special assessment is for police, fire, or advanced life support, is levied in the entire township excluding all or a portion of a village within the township, and is levied and based on state equalized valuation or taxable value.

Enacting section 1. This amendatory act does not take effect unless Senate Bill No. 23 of the 92nd Legislature is enacted into law.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor