



Senate Fiscal Agency  
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BILL ANALYSIS

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House Bill 4119 (as discharged)  
Sponsor: Representative Kathy Angerer  
House Committee: Urban Policy  
Senate Committee: Finance

### **CONTENT**

The bill would amend the General Property Tax Act to allow the deferral of an eligible taxpayer's property taxes if a claim were made in the previous tax year for the homestead property tax credit, and the claimant resided at the same principal residence.

Currently, for taxes paid before May 1 in the first year of delinquency for the principal residence of a senior citizen, paraplegic, hemiplegic, quadriplegic, eligible serviceman, eligible veteran, eligible widow, totally and permanently disabled person, or blind person, a county board of commissioners may waive interest, a fee, a penalty, and the county property tax administration fee, if a claim is made before February 15 for the homestead property tax credit under the Income Tax Act and the claimant has not received the credit before March 1.

Under the bill, a county board of commissioners also could waive interest, a fee and penalty, and the county property tax administration fee for an eligible taxpayer if a claim were made in the immediately preceding tax year for the homestead property tax credit, and the claimant resided at the same principal residence as claimed in that tax year.

MCL 211.59

Legislative Analyst: Suzanne Lowe

### **FISCAL IMPACT**

The bill would have no fiscal impact on State or local government.

Date Completed: 12-2-10

Fiscal Analyst: Eric Scorsone