

# SENATE BILL No. 1060

January 14, 2010, Introduced by Senators JELINEK and SWITALSKI and referred to the Committee on Appropriations.

A bill to amend 1994 PA 451, entitled "Natural resources and environmental protection act," by amending sections 2150, 2154, and 51106 (MCL 324.2150, 324.2154, and 324.51106), section 2150 as amended by 1996 PA 585, section 2154 as amended by 2004 PA 513, and section 51106 as amended by 2006 PA 382.

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

1       Sec. 2150. (1) On December 1 of each year, there shall be paid  
2 into the treasury of each county in which are located tax reverted,  
3 recreation, or forest lands under the control and supervision of  
4 the department, and any other lands held by the department, except  
5 lands purchased after January 1, 1933 for natural resource  
6 purposes, a tax of ~~\$2.50 per acre or major portion of an acre for~~  
7 ~~years before December 1, 1994 and \$2.00 per acre or major portion~~

1 of an acre ~~for years after November 30, 1994~~ on all the lands that  
2 belong to this state on December 1 in each year. The tax imposed  
3 under this section shall be in lieu of all other taxes now levied  
4 against the state land under any existing law. State land on which  
5 payments in lieu of taxes are made pursuant to subpart 14 are  
6 exempt from this subpart. The department of treasury shall make a  
7 detailed statement of account between the state and each county in  
8 which the lands are situated, including the descriptions of the  
9 lands, and render the detailed statement of account to the county  
10 treasurer of the county. ~~The~~ **SUBJECT TO SUBSECTION (3), THE**  
11 department of treasury shall cause a warrant to be drawn on the  
12 state treasurer payable for the amount indicated on the detailed  
13 statement of account to be due to the county. The county treasurer  
14 of each county shall immediately make up a detailed statement of  
15 the account between the county and each township and school  
16 district, prorating the amount received by the county according to  
17 the number of acres of the lands located in each unit. ~~For~~  
18 ~~disbursements made before December 1, 1994, the proration shall be~~  
19 ~~40% to county general fund, 40% to township general fund, and 20%~~  
20 ~~to school operating fund. For disbursements made after November 30,~~  
21 ~~1994, the~~ **THAT** proration shall be 50% to the county general fund  
22 and 50% to the township general fund. The county treasurer shall  
23 immediately issue his or her warrant to each of the units according  
24 to the detailed statement of account.

25 (2) The tax on tax reverted, recreation, forest lands, or  
26 other lands under the control of the department on which payments  
27 are made under this subpart shall be paid from the general fund.

1           (3) IF THE AMOUNT APPROPRIATED FOR PAYMENT TO ALL LOCAL  
2 ASSESSING DISTRICTS IS LESS THAN THE AMOUNT REQUIRED FOR PAYMENT TO  
3 ALL LOCAL ASSESSING DISTRICTS UNDER THIS SECTION, THE AMOUNT  
4 APPROPRIATED FOR PAYMENT TO EACH LOCAL ASSESSING DISTRICT SHALL BE  
5 DISTRIBUTED IN THE SAME PROPORTION THAT THE REQUIRED PAYMENT TO  
6 THAT LOCAL ASSESSING DISTRICT IS TO THE TOTAL OF ALL REQUIRED  
7 PAYMENTS.

8           Sec. 2154. ~~(1) The treasurer or other officer charged with the~~  
9 ~~collection of taxes for an assessing district shall annually~~  
10 ~~forward a single statement of the assessment of all property for~~  
11 ~~which payment is claimed under this subpart to the Lansing office~~  
12 ~~of the department at the same time that statements are mailed for a~~  
13 ~~winter property tax levy under section 44 of the general property~~  
14 ~~tax act, 1893 PA 206, MCL 211.44. The statement shall include an~~  
15 ~~itemization of the valuation and assessment for each individual~~  
16 ~~parcel for which payment is claimed under this subpart. The Lansing~~  
17 ~~office of the department shall review the statement. Subject to~~  
18 ~~subsection (2), if the assessment has been determined according to~~  
19 ~~this subpart, authorize the state treasurer to pay the amount of~~  
20 ~~the assessment by warrant on the state treasury.~~

21           (1) ~~(2) Beginning in state fiscal year 2005, the~~ **THE** aggregate  
22 amount for all payments to all assessing districts under ~~subsection~~  
23 ~~(1) shall be charged as follows:~~

24           ~~— (a) Payments in state fiscal year 2005 shall be charged as~~  
25 ~~follows:~~

26           ~~— (i) Not more than 50% from the restricted revenue sources of~~  
27 ~~the department of natural resources.~~

1 ~~———— (ii) The remaining balance after the charge under subparagraph~~  
 2 ~~(i) from the general fund.~~

3 ~~———— (b) Payments in state fiscal year 2006 and each state fiscal~~  
 4 ~~year after 2006~~ **SECTION 2153** shall be charged as follows:

5       **(A)** ~~(i)~~ That portion of the payment that represents an  
 6 assessment by a local school district, intermediate school  
 7 district, or community college district shall be charged against  
 8 the state school aid fund established in section 11 of article IX  
 9 of the state constitution of 1963.

10       **(B)** ~~(ii)~~ The balance of any payment remaining after the charge  
 11 made in ~~subparagraph (i)~~ **SUBDIVISION (A)** shall be charged as  
 12 follows:

13       **(i)** ~~(A)~~ Not more than 50% from restricted revenue sources of  
 14 the department of natural resources.

15       **(ii)** ~~(B)~~ The remaining balance after the charge under ~~sub-~~  
 16 ~~subparagraph (A)~~ **SUBPARAGRAPH (i)**, from the general fund.

17       **(2)** ~~(3)~~ For the 2004 state fiscal year and each state fiscal  
 18 year after 2004, if **IF** the amount available for payment to all  
 19 local assessing districts from the general fund or from any  
 20 restricted fund is less than the amount required for payment to all  
 21 local assessing districts from the general fund or from any  
 22 restricted fund, the amount available for payment to each local  
 23 assessing district shall be distributed in the same proportion from  
 24 the general fund or from any restricted fund that the required  
 25 payment to that local assessing district is to the total of all  
 26 required payments from the general fund or from any restricted  
 27 fund. ~~Partial payments do not satisfy payments obligated by this~~

1 ~~state.~~

2       Sec. 51106. (1) On December 1 of each year, the department  
3 shall certify to the state treasurer the number of acres that are  
4 commercial forestlands in each county and the state treasurer,  
5 **SUBJECT TO SUBSECTION (3)**, shall transmit to the treasurer of each  
6 county in which these commercial forests are located a warrant on  
7 the state treasurer for an amount equal to ~~the following~~ **\$1.20 PER**  
8 **ACRE** for commercial forest in the county. +

9 ~~—— (a) Until December 31, 2011, \$1.20 per acre.~~

10 ~~—— (b) Beginning January 1, 2012 and every 5 years after that~~  
11 ~~date, the amount of the annual payment under this section shall be~~  
12 ~~increased by 5 cents per acre.~~

13       (2) From the payments received under subsection (1), the  
14 county treasurer of each county shall distribute an amount equal to  
15 25 cents per acre for each acre of commercial forest in the county  
16 in the same proportions between the various funds as the ad valorem  
17 general property tax is distributed by the township treasurers in  
18 each township. Except as provided by section 51109(2), the county  
19 treasurer of each county shall distribute the remainder of the  
20 funds received under this section in the same manner and in the  
21 same proportion as ad valorem taxes collected under the ad valorem  
22 general property tax.

23       **(3) IF THE AMOUNT APPROPRIATED FOR PAYMENT TO ALL LOCAL**  
24 **ASSESSING DISTRICTS IS LESS THAN THE AMOUNT REQUIRED FOR PAYMENT TO**  
25 **ALL LOCAL ASSESSING DISTRICTS UNDER THIS SECTION, THE AMOUNT**  
26 **APPROPRIATED FOR PAYMENT TO EACH LOCAL ASSESSING DISTRICT SHALL BE**  
27 **DISTRIBUTED IN THE SAME PROPORTION THAT THE REQUIRED PAYMENT TO**

1 THAT LOCAL ASSESSING DISTRICT IS TO THE TOTAL OF ALL REQUIRED  
2 PAYMENTS.