Act No. 84
Public Acts of 2010
Approved by the Governor
May 20, 2010

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EFFECTIVE DATE: May 24, 2010

STATE OF MICHIGAN 95TH LEGISLATURE REGULAR SESSION OF 2010

Introduced by Senators Jelinek and Switalski

ENROLLED SENATE BILL No. 1061

AN ACT to amend 1974 PA 359, entitled "An act to authorize the department of natural resources to convey certain lands lying within the boundaries of the lakeshore zone and parkway location of the Sleeping Bear dunes national lakeshore park to the United States; to provide for cession of certain jurisdiction of this state and to determine the measure thereof over such lands; to authorize acceptance of relinquished jurisdiction over such lands or portions thereof; and to repeal certain acts and parts of acts," by amending section 8 (MCL 3.908), as amended by 1996 PA 30; and to repeal acts and parts of acts.

The People of the State of Michigan enact:

- Sec. 8. (1) To provide for reimbursement to local units of government for taxes lost due to establishment of Sleeping Bear dunes national lakeshore, the department of treasury shall make payments in lieu of taxes for a period not to exceed 10 years from the date of purchase by the federal government, in accordance with the formula in this subsection. On the tax day first following transfer, the state treasurer shall determine the equalized valuation that existed prior to January 1, 1974 for each taxing jurisdiction from which the property was transferred and the rate of ad valorem taxation existing at the time of transfer. Subject to subsection (2), the state treasurer shall thereupon make payments to each taxing unit in an amount such that revenues received by the taxing unit from local taxes are equal to the amounts that would have been received had the existing tax rate been still in effect and had the equalized valuation been the same prior to transfer. On each succeeding tax day for 10 years thereafter the treasurer shall make further payments to each taxing unit but reduced by 1/10 per year from the amount originally paid.
- (2) If the amount appropriated for payment to all local units of government is less than the amount required for payment to all local units of government under subsection (1), the amount appropriated for payment to each local unit of government shall be distributed in the same proportion that the required payment to that local unit of government is to the total of all required payments.
- (3) The formula under subsection (1) shall apply to state-owned lands transferred under this act for which payments in lieu of taxes were previously made under former 1925 PA 91, or subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154.
- (4) On state-owned lands transferred under this act for which payments were previously made pursuant to former 1917 PA 116, or subpart 13 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2150 to 324.2151, the annual payment shall continue for a period of 10 years at the rate existing at the time of transfer.
- (5) The treasurer or other officer charged with the collection of taxes for the assessing district shall forward a statement of payments due to the Lansing office of the state treasurer, which shall review the statement, and if the amount is determined pursuant to this act, pay the same from the state general fund.

Enacting section 1. Sections 9 and 10 of 1974 PA 359, MCL 3.909 and 3.910, are repealed.

This act is ordered to take immediate effect.

	Carol Morey Viventi
	Secretary of the Senate
	Frichard J. Brown
	Clerk of the House of Representatives
Approved	
Governor	