

HOUSE SUBSTITUTE FOR  
SENATE BILL NO. 1022

A bill to amend 1994 PA 451, entitled  
"Natural resources and environmental protection act,"  
by amending sections 2154 and 51106 (MCL 324.2154 and 324.51106),  
section 2154 as amended by 2011 PA 118 and section 51106 as amended  
by 2006 PA 382.

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

1       Sec. 2154. (1) The treasurer or other officer charged with the  
2 collection of taxes for an assessing district shall annually  
3 forward a single statement of the assessment of all property for  
4 which payment is claimed under this subpart to the respective  
5 county by December 1. The statement shall include an itemization of  
6 the valuation and assessment for each individual parcel for which  
7 payment is claimed under this subpart. The county shall annually

1 forward the statements received from all affected assessing  
2 districts in the county to the Lansing office of the department by  
3 December 15. The Lansing office of the department shall review each  
4 statement. Subject to subsection (2), if the assessment has been  
5 determined according to this subpart, the department shall  
6 authorize the state treasurer to pay the amount of the assessment  
7 by warrant on the state treasury. **BEGINNING IN 2014, IF AN**  
8 **ASSESSING DISTRICT DOES NOT SUBMIT A STATEMENT UNDER THIS**  
9 **SUBSECTION BY JANUARY 1, THE AMOUNT PAYABLE TO THAT ASSESSING**  
10 **DISTRICT SHALL BE REDUCED BY 5% FOR EACH MONTH OR PORTION OF A**  
11 **MONTH AFTER JANUARY 1 THAT THE STATEMENT IS LATE.** The state  
12 treasurer shall annually forward a separate payment in the amount  
13 of the assessment to each affected assessing district in the county  
14 by February 14 **FOR ANY ASSESSING DISTRICT THAT HAS SUBMITTED A**  
15 **STATEMENT AS PROVIDED IN THIS SUBSECTION.**

16 (2) For payments made before 2012, the aggregate amount for  
17 all payments to all assessing districts under section 2153 shall be  
18 charged as follows:

19 (a) That portion of the payment that represents an assessment  
20 by a local school district, intermediate school district, or  
21 community college district shall be charged against the state  
22 school aid fund established in section 11 of article IX of the  
23 state constitution of 1963.

24 (b) The balance of any payment remaining after the charge made  
25 in subdivision (a) shall be charged as follows:

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

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

3           (3) For payments made after 2011, the aggregate amount for all  
4     payments to all assessing districts under section 2153 shall be  
5     charged as follows:

6           (a) If property for which payment is claimed was not purchased  
7     with funds from the Michigan natural resources trust fund, payments  
8     shall be charged as follows:

9           (i) That portion of the payment that represents an assessment  
10    by a local school district, intermediate school district, or  
11    community college district shall be charged against the state  
12    school aid fund established in section 11 of article IX of the  
13    state constitution of 1963.

14          (ii) The balance of any payment remaining after the charge made  
15    in subparagraph (i) shall be charged as follows:

16          (A) Not more than 50% from restricted revenue sources of the  
17    department of natural resources.

18          (B) The remaining balance after the charge under sub-  
19    subparagraph (A), from the general fund.

20          (b) If the property for which payment is claimed was purchased  
21    with funds from the Michigan natural resources trust fund, that  
22    portion of the payment that represents an assessment by a local  
23    school district, intermediate school district, or community college  
24    district shall be charged against the Michigan natural resources  
25    trust fund and the balance of any payment remaining after that  
26    charge shall be charged against the Michigan natural resources  
27    trust fund.

1           (4) ~~IF~~**BEFORE 2012, IF** the amount available for payment to all  
2 local assessing districts from the general fund or from any  
3 restricted fund is less than the amount required for payment to all  
4 local assessing districts from the general fund or from any  
5 restricted fund, the amount available for payment to each local  
6 assessing district shall be distributed in the same proportion from  
7 the general fund or from any restricted fund that the required  
8 payment to that local assessing district is to the total of all  
9 required payments from the general fund or from any restricted  
10 fund. Partial payments charged against the Michigan natural  
11 resources trust fund under subsection (3) do not satisfy payments  
12 obligated by this state.

13           (5) **BEGINNING 2013, THIS STATE SHALL MAKE PAYMENT IN FULL TO**  
14 **ALL LOCAL ASSESSING DISTRICTS UNDER THIS SECTION. BEGINNING 2014,**  
15 **IF THIS STATE DOES NOT MAKE PAYMENT IN FULL TO ALL LOCAL ASSESSING**  
16 **DISTRICTS, THE DELINQUENT AMOUNT THAT THIS STATE FAILED TO PAY IS**  
17 **SUBJECT TO PENALTY AND INTEREST AS FOR DELINQUENT TAXES UNDER THE**  
18 **GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1 TO 211.155.**

19           (6) ~~(5)~~As used in this section, "Michigan natural resources  
20 trust fund" means the Michigan natural resources trust fund  
21 established in section 35 of article IX of the state constitution  
22 of 1963 and provided for in section 1902.

23           Sec. 51106. (1) On December 1 of each year, the department  
24 shall certify to the state treasurer the number of acres that are  
25 commercial forestlands in each county and the state treasurer shall  
26 transmit to the treasurer of each county in which these commercial  
27 forests are located a warrant on the state treasurer for an amount

1 equal to the following for commercial forest in the county:

2 (a) Until December 31, 2011, \$1.20 per acre.

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

6 (2) From the payments received under subsection (1), the  
7 county treasurer of each county shall distribute an amount equal to  
8 25 cents per acre for each acre of commercial forest in the county  
9 in the same proportions between the various funds as the ad valorem  
10 general property tax is distributed by the township treasurers in  
11 each township. Except as provided by section 51109(2), the county  
12 treasurer of each county shall distribute the remainder of the  
13 funds received under this section in the same manner and in the  
14 same proportion as ad valorem taxes collected under the ad valorem  
15 general property tax.

16 (3) **THIS STATE SHALL MAKE PAYMENT IN FULL TO EACH COUNTY UNDER**  
17 **THIS SECTION.**