

Act No. 603
Public Acts of 2012
Approved by the Governor
January 8, 2013
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January 9, 2013
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**STATE OF MICHIGAN
96TH LEGISLATURE
REGULAR SESSION OF 2012**

Introduced by Senator Casperson

ENROLLED SENATE BILL No. 1021

AN ACT to amend 1994 PA 451, entitled "An act to protect the environment and natural resources of the state; to codify, revise, consolidate, and classify laws relating to the environment and natural resources of the state; to regulate the discharge of certain substances into the environment; to regulate the use of certain lands, waters, and other natural resources of the state; to prescribe the powers and duties of certain state and local agencies and officials; to provide for certain charges, fees, assessments, and donations; to provide certain appropriations; to prescribe penalties and provide remedies; and to repeal acts and parts of acts," by amending sections 2150 and 2153 (MCL 324.2150 and 324.2153), section 2150 as amended by 1996 PA 585 and section 2153 as amended by 2004 PA 513.

The People of the State of Michigan enact:

Sec. 2150. (1) Except as otherwise provided in subsection (2), on December 1 of each year the department of treasury shall pay into the treasury of each county in which are located tax reverted, recreation, forest, or other lands under the control and supervision of the department a tax in the following amount:

- (a) Before December 1, 1994, \$2.50 per acre or major portion of an acre.
- (b) After November 30, 1994 and before January 1, 2014, \$2.00 per acre or major portion of an acre.
- (c) After December 31, 2013 and before January 1, 2015, \$3.00 per acre or major portion of an acre.

(d) After December 31, 2014, \$4.00 per acre or major portion of an acre adjusted annually by 5% or the inflation rate, whichever is less, which shall be distributed as provided in subsection (5). As used in this subdivision, "inflation rate" means that term as defined in section 34d of the general property tax act, 1893 PA 206, MCL 211.34d.

(2) The tax levied under subsection (1) does not apply to the following:

- (a) Lands purchased after January 1, 1933 for natural resource purposes.
- (b) State lands on which payments in lieu of taxes are made pursuant to subpart 14.

(3) The tax levied under this section shall be in lieu of all other taxes now levied against the state lands under any existing law.

(4) The department of treasury shall make a detailed statement of account between this state and each county in which lands subject to the tax levied under this section are situated. The statement shall include a description of the lands. The department of treasury shall submit the detailed statement of account to the county treasurer of the county. The department of treasury shall cause a warrant to be drawn payable to the county for the amount indicated on the detailed statement of account.

(5) The county treasurer of each county shall immediately make a detailed statement of account between the county and each township and school district in the county, distributing the amount received by the county proportionally according to the number of acres of the lands located in each township and school district. For disbursements made before December 1, 1994, the distribution shall be 40% to the county general fund, 40% to the township general fund, and 20% to the school operating fund. For disbursements made after November 30, 1994, the distribution shall be 50% to the county general fund and 50% to the township general fund. The county treasurer shall immediately issue his or her warrant to each of the units according to the detailed statement of account.

(6) The tax on tax reverted, recreation, forest lands, or other lands under the control of the department on which payments are made under this subpart shall be paid from the general fund. This state shall make payment in full for the amount indicated in the statement of account prepared under subsection (4).

Sec. 2153. (1) For purposes of this subpart, the state tax commission shall determine the valuation of real property described in section 2152 before February 1 of each year. The state tax commission shall determine the valuation of real property as provided in subsection (7).

(2) Not later than February 15 of each year, the state tax commission shall make a report to the assessing districts of this state in which the real property is located, giving a description of the real property in the assessing district held by the state and the valuation as fixed by the state tax commission pursuant to subsection (7).

(3) Except as otherwise provided in subsection (7), the state tax commission shall furnish a valuation to the assessing officers that shall be at the same value as other real property is assessed in the assessment district. In fixing the valuation, the state tax commission shall not include improvements made to or placed upon that real property.

(4) Upon receipt of the valuation under subsection (3), the assessing officer shall enter upon the assessment rolls of each municipality or assessing district the respective descriptions of the real property and the fixed valuation and, except as otherwise provided in subsection (5), shall assess that real property for the purposes of this subpart at the same rate as other real property in the assessing district. A local taxing unit may by resolution permanently exempt that real property from any tax levied by that local taxing unit. As used in this subsection, "local taxing unit" means a city, village, township, county, school district, intermediate school district, community college, authority, or any other entity authorized by law to levy a tax on real property.

(5) Except as limited in subsection (6) and as otherwise provided in subsection (7), the assessing officer may adjust the valuation determined by the state tax commission. If an adjustment to the valuation certified by the state tax commission is made, the assessing officer shall certify all of the following to the department, not later than the first Wednesday after the first Monday in March:

(a) The amount and percentage of any general adjustment of assessed valuation of property located in the assessing district other than property described in section 2152.

(b) The amount and percentage of any change in the assessment roll.

(c) The relation of the total valuation to that reported by the state tax commission.

(d) The adjusted total of conservation land.

(6) The following shall not be included in an adjustment under subsection (5):

(a) Any general adjustment of assessed valuation of property located in the assessing district.

(b) The tax levied under the state education tax act, 1993 PA 331, MCL 211.901 to 211.906.

(7) Before 2012, property valuations shall be established as follows:

(a) For property valuations established under this subpart in 2004, the 2004 valuation shall be the valuation of the property in 2004 through 2008.

(b) In 2009 and each year after 2009, the valuation of property shall not increase each year by more than the increase in the immediately preceding year in the general price level or 5%, whichever is less. As used in this subdivision, "general price level" means that term as defined in section 33 of article IX of the state constitution of 1963.

(c) If property is acquired after 2004, the initial property valuation determined under this section shall be the valuation for each subsequent year until the next adjustment under subdivision (b) occurs.

(8) Beginning in 2013, property valuations shall be the greater of the following:

(a) The value of the property calculated under subsection (7).

(b) The taxable value of the property calculated under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.

This act is ordered to take immediate effect.

Carol Morey Viventi

Secretary of the Senate

Sam E. Randall

Clerk of the House of Representatives

Approved

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Governor