

Legislative Analysis



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House Bill 5102

Sponsor: Rep. Sam Singh

Committee: Local Government

Complete to 11-13-13

A SUMMARY OF HOUSE BILL 5102 AS INTRODUCED 10-29-13

House Bill 5102 would amend the General Property Tax Act to eliminate the requirement that county treasurers make a printed copy of the tax rolls available for inspection, if the tax roll is maintained on a computerized database.

Now under the law, the State Tax Commission must authorize the use of a computerized data base system as the tax roll if the local tax collecting unit or the county treasurer demonstrates that the proposed system has the capacity to enable compliance with nine state requirements. House Bill 5102 would eliminate in their entirety the four requirements for printed copies to be available of (1) the "original pre-collection tax roll," (2) a separate printout of "all parcel splits and combinations," (3) a separate computer printout of all corrections and adjustments to the pre-collection tax roll authorized by the board of review," and (4) the requirement to make available "a posted computer printed tax roll."

MCL 211.42a

FISCAL IMPACT:

As written, the bill could reduce costs for local units whose computerized tax rolls already meet the nine state requirements. These costs amount to the printing and storage of the required hard copies. There would be no impact on state revenues or costs.

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