

ELIMINATE "HARD COPY" OF TAX ROLLS

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House Bill 4168 as introduced
Sponsor: Rep. Sam Singh
Committee: Local Government
Complete to 3-10-15

Analysis available at
<http://www.legislature.mi.gov>

SUMMARY:

House Bill 4168 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 4168 would retain five of those requirements, but eliminate in their entirety the four requirements that printed copies 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 the 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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■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.