



**Senate Fiscal Agency**  
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**BILL ANALYSIS**

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House Bill 4168 (Substitute H-1 as reported without amendment)  
Sponsor: Representative Sam Singh  
House Committee: Local Government  
Senate Committee: Local Government

**CONTENT**

The bill would amend the General Property Tax Act to eliminate the requirement that local treasurers print a copy of the tax rolls, if the tax roll is maintained on a computerized database.

The Act allows a local tax collecting unit to use a computerized database system as the tax roll if the local tax collecting unit, or the treasurer of the county in which it is located, obtains written authorization from the State Tax Commission.

The Commission must authorize the use of a computerized database system if the local unit or the county treasurer demonstrates that its proposed system has the capacity to enable a local unit to comply, and the local unit does comply, with certain requirements.

Those requirements include all of the following:

- An original precollection tax roll must be printed from the computerized database.
- A separate computer printout of all parcel splits and combinations must be printed and maintained by the assessor for a certain period.
- A separate computer printout of all corrections and adjustments to the precollection tax roll must be prepared and maintained for a certain period.
- The local tax collecting unit must be capable of making available a posted computer printed tax roll.

Under the bill, a local unit would not have to comply with those requirements in order to use a computerized database as the tax roll.

The bill would take effect 90 days after its enactment.

MCL 211.42a

Legislative Analyst: Patrick Affholter

**FISCAL IMPACT**

The bill would reduce by an unknown amount the administrative costs of a county or local taxing unit that uses a computerized data base system for a tax roll, by eliminating the requirements to maintain printed copies of computerized tax rolls.

Date Completed: 5-20-15

Fiscal Analyst: Elizabeth Pratt