Act No. 44
Public Acts of 2017
Approved by the Governor
June 7, 2017
Filed with the Secretary of State
June 7, 2017
EFFECTIVE DATE: June 7, 2017

STATE OF MICHIGAN 99TH LEGISLATURE REGULAR SESSION OF 2017

Introduced by Rep. Leutheuser

ENROLLED HOUSE BILL No. 4058

AN ACT to amend 1992 PA 147, entitled "An act to provide for the development and rehabilitation of residential housing; to provide for the creation of neighborhood enterprise zones; to provide for obtaining neighborhood enterprise zone certificates for a period of time and to prescribe the contents of the certificates; to provide for the exemption of certain taxes; to provide for the levy and collection of a specific tax on the owner of certain facilities; and to prescribe the powers and duties of certain officers of the state and local governmental units," by amending section 13 (MCL 207.783), as amended by 2005 PA 339; and to repeal acts and parts of acts.

The People of the State of Michigan enact:

Sec. 13. (1) The assessor of each local governmental unit in which is located a homestead facility, a new facility, or a rehabilitated facility for which a neighborhood enterprise zone certificate is in effect shall determine annually, with respect to each homestead facility, new facility, or rehabilitated facility, the assessed valuation of the property comprising the facility having the benefit of a neighborhood enterprise zone certificate and the amount of ad valorem property tax that would have been paid with respect to each homestead facility, new facility, and rehabilitated facility under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, if the certificate had not been in force, and the assessed valuation on which the neighborhood enterprise zone tax is based for a homestead facility or a rehabilitated facility. A holder of a certificate shall furnish to the assessor the information necessary for the determination.

(2) After making the determinations under subsection (1), the assessor shall send annually notification of those determinations to the governing body of each taxing unit that levies taxes upon property in the local governmental unit in which the new facility or rehabilitated facility is located and the holder of the certificate for which the determination is made. The notice must be sent by certified mail not later than October 15 and must be based upon the valuation as of the immediately preceding December 31.

Enacting section 1. Section 14 of the neighborhood enterprise zone act, 1992 PA 147, MCL 207.784, is repealed.

This act is ordered to take immediate effect.	Sany Exampall
	Clerk of the House of Representatives
Approved	Secretary of the Senate