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House Bill 4055 (Substitute H-2 as reported without amendment)  
Sponsor: Representative Bradley Slagh  
House Committee: Local Government and Municipal Finance  
Senate Committee: Local Government

### **CONTENT**

The bill would amend the Land Division Act to require a complete application for a proposed land division to be approved if, in addition to the requirements currently listed in the Act, one of the following were met:

- All property taxes and special assessments due on the parcel or tract subject to the proposed division for the five years preceding the date of the application had been paid.
- If property taxes or special assessments due on the parcel or tract subject to the proposed division had not been paid, the unpaid property taxes or special assessments had been apportioned by the township or city assessing officer as provided by the General Property Tax Act.

In the former case, if the date of the application were on or after March 1 and before the local treasurer of the local tax collecting unit in which the parcel or tract was located had made his or her return of current delinquent taxes, the county treasurer would have to include with his or her certification a notation that the return of current delinquent taxes was not available for examination. The official having authority to approve or disapprove the application could not disapprove the application because the county treasurer's certification included such a notation. The county treasurer would have to collect a fee for the certification in an amount equal to the fee payable under Public Act 161 of 1895 (Transcripts and Abstracts of Records) for a certificate relating to the payment of taxes under the General Property Tax Act. (Currently, the fee is 20 cents for each description of land contained in the certificate or \$5, whichever amount is greater.)

In the latter case, any apportioned property taxes or special assessments would be a lien against the parcels or tracts as apportioned by the assessing officer and would have to be treated in the same manner as property taxes and special assessments of the year of the original assessment for the purpose of collection and sale for delinquent taxes under the General Property Tax Act.

MCL 560.109

Legislative Analyst: Nathan Leaman

### **FISCAL IMPACT**

The bill would have no direct fiscal impact on the State or local governments. The provisions of the bill would not change the actual amount of property taxes owed. If the parties involved in the land division chose to pay the outstanding taxes before dividing the land, rather than having the taxes apportioned, it could accelerate the payment of taxes, although the total amount of taxes paid would be unchanged.

Date Completed: 5-20-19

Fiscal Analyst: Ryan Bergan

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Bill Analysis @ [www.senate.michigan.gov/sfa](http://www.senate.michigan.gov/sfa)

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