

HOUSE BILL NO. 4626

April 13, 2021, Introduced by Reps. Coleman, LaFave, Markkanen, Borton, Roth, O'Malley, Bellino, Beson, Rendon, Griffin, Outman, Marino, Howell, Damoose, Martin, Paquette, Wozniak, Cambensy, Steenland, Yaroch, LaGrand and Jones and referred to the Committee on Military, Veterans and Homeland Security.

A bill to amend 1994 PA 451, entitled
"Natural resources and environmental protection act,"
by amending section 2154 (MCL 324.2154), as amended by 2018 PA 239.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2154. (1) ~~The~~ **By December 1 each year, the** treasurer or
2 other officer charged with the collection of taxes for an assessing
3 district shall ~~annually forward~~ **to the respective county** a single
4 statement of the assessment of all property ~~for which payment is~~
5 ~~claimed under this subpart to the respective county by December 1.~~

described in section 2152 and all property exempt from the collection of taxes under section 7b of the general property tax act, 1893 PA 206, MCL 211.7b. The statement shall include an itemization of the valuation and assessment for each individual parcel. ~~for which payment is claimed under this subpart.~~ The county shall annually forward the statements received from all affected assessing districts in the county to the Lansing office of the department by December 15. The Lansing office of the department shall review each statement. Subject to subsection (2), if the assessment has been determined according to this subpart **and the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, as applicable,** the department shall authorize the state treasurer to pay the amount of the assessment by warrant on the state treasury. ~~Beginning in 2014, if~~ **If** an assessing district does not submit a statement under this subsection by January 1, the amount payable to that assessing district shall be reduced by 5% for each month or portion of a month after January 1 that the statement is late. ~~The~~ **By February 14 each year, the** state treasurer shall ~~annually~~ forward a separate payment in the amount of the assessment to each ~~affected assessing district in the county by February 14 for any~~ assessing district that has submitted a statement as provided in this subsection.

(2) The aggregate amount for all payments to all assessing districts under **this** section ~~2153~~ shall be charged as follows:

(a) If property for which payment is claimed was not purchased with funds from the Michigan natural resources trust fund, payments shall be charged as follows:

(i) That portion of the payment that represents an assessment by a local school district, intermediate school district, or

1 community college district shall be charged against the state
2 school aid fund established in section 11 of article IX of the
3 state constitution of 1963.

4 (ii) The balance of any payment remaining after the charge made
5 in subparagraph (i) shall be charged as follows:

6 (A) Not more than 50% from restricted revenue sources of the
7 department of natural resources.

8 (B) The remaining balance after the charge under sub-
9 subparagraph (A), from the general fund.

10 (b) If the property for which payment is claimed was purchased
11 with funds from the Michigan natural resources trust fund, the
12 payment shall be charged against the Michigan natural resources
13 trust fund.

14 (3) Beginning 2013, this state shall make payment in full to
15 all local assessing districts under this section. Beginning 2014,
16 if this state does not make payment in full to all local assessing
17 districts, the delinquent amount that this state failed to pay is
18 subject to penalty and interest as for delinquent taxes under the
19 general property tax act, 1893 PA 206, MCL 211.1 to 211.155.

20 (4) As used in this section, "Michigan natural resources trust
21 fund" means the Michigan natural resources trust fund established
22 in section 35 of article IX of the state constitution of 1963 and
23 provided for in section 1902.