

Senate Bill 102 (as passed by the Senate)
Sponsor: Senator Paul Wojno
Committee: Local Government

Date Completed: 5-1-25

RATIONALE

In 2022, the Legislature amended Public Act (PA) 161 of 1895, which requires county treasurers to provide transcripts and records upon request, to require a county treasurer that maintains, controls, or manages electronic records of specific information to provide those electronic records for each parcel of real property in their county for the current tax year. According to testimony before the Senate Committee on Local Government, county treasurers often do not have property tax information for a tax year until the following tax year. Therefore, the bill would allow county treasurers to better comply with requests and preserve the right of requesters to request needed documentation.

CONTENT

The bill would amend PA 161 of 1895 to do the following:

- **Require a county treasurer to fulfill a request for specific documentation in the treasurer's possession for a requested tax year instead of the current tax year.**
- **Require a county treasurer to consider a request for a winter tax bill and a summer tax bill as a single request when charging a fee for their request.**
- **Allow a request of certain electronic records from a county treasurer if the treasurer possessed those records.**

The Act requires county treasurers to furnish transcripts and abstracts of records upon request. The Act also prescribes fees for any request for a transcript of a paper or record on file at a county treasurer's office. Currently, if a requester requests an electronic record maintained, controlled, or managed by a county treasurer, the maximum charge must be 30 cents per parcel record, not to exceed \$2,000 for each request. In addition, if a county treasurer maintains, controls, or manages any electronic records containing any of the following information in the record for each parcel of real property in the county for the current tax year, the county treasurer must provide those electronic records:

- The taxable value.
- The state equalized value.
- The assessed value.
- Past sale data.
- Property classification.
- Property address.
- Parcel identification number.
- Owner name and address.
- Taxpayer name and address.
- Principal residence status.
- Other tax equalization data.
- Special assessments.
- Total millage rate.

- Enumerated millage list.
- Tax bill amount for winter tax bill.
- Tax bill amount for summer tax bill.

Under the bill, the provisions above also would apply if the county treasurer *possessed* an electronic record. Additionally, the county treasurer would have to provide the electronic records described above for the *requested* tax year, instead of the *current* tax year.

A request for an electronic copy of records that included a request for the tax bill amounts for a winter tax bill and a summer tax bill would be considered a single request. If both tax bill amounts were available at the time of the request, the maximum charge would be \$2,000 for the combined request.

The Act currently specifies that the county treasurer is not required to provide any information that is not maintained, controlled, or managed by the county treasurer. The bill would expand this to include information that was *possessed* by the county treasurer.

MCL 48.101

PREVIOUS LEGISLATION

(This section does not provide a comprehensive account of previous legislative efforts on this subject matter.)

The bill is a reintroduction of Senate Bill 705 from the 2023-2024 Legislative Session. Senate Bill 705 passed the Senate and was reported by the House Committee on Local Government and Municipal Finance but saw no further action.

ARGUMENTS

(Please note: The arguments contained in this analysis originate from sources outside the Senate Fiscal Agency. The Senate Fiscal Agency neither supports nor opposes legislation.)

Supporting Argument

Free, online real estate platforms such as Zillow obtain tax information on real property located in Michigan from county treasurers. According to testimony before the Senate Committee on Local Government, this information is not only free for public use but is also used in many projects concerning economic and housing insecurity conducted by Michigan-based governmental and academic institutions. Access to this data has an important public function, and barriers to access should be removed. The bill would help in obtaining tax information on real property in a requested tax year, contributing to these public benefits.

Legislative Analyst: Alex Krabill

FISCAL IMPACT

The bill would have no fiscal impact on State revenue or expenses but could alter local revenue by an unknown and likely minimal amount. The bill would require local units to treat certain information requests as a single request and not separate requests. For affected requests, local units would receive half the revenue they would otherwise receive and the maximum revenue reduction per request would total \$2,000. The bill also would expand the types of local records for which local units could levy a charge to include records possessed, rather than just records maintained, controlled or managed, by the county treasurer. The net impact on a local unit would depend on the number of requests affected by each provision of the number.

Fiscal Analysts: Bobby Canell
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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.