**REIMBURSEMENT FOR TAXES LOST DUE TO ESTABLISHMENT OF NATIONAL PARKS**
**Act 70 of 1977**

AN ACT to provide for reimbursement to local units of government for taxes lost due to the establishment of certain lands as national parks.

**History:** 1977, Act 70, Imd. Eff. July 20, 1977.

*The People of the State of Michigan enact:*

## 211.801 Reimbursing local units of government for taxes lost due to establishment of certain lands as national parks; formula; statement of payments; review; appropriation.

Sec. 1. (1) To reimburse local units of government for taxes lost due to the establishment of the Sylvania tract purchase in the Ottawa national forest park, Isle Royale national park pursuant to Act No. 8 of the Public Acts of 1938, being section 3.441 of the Michigan Compiled Laws, Pictured Rocks national lakeshore park pursuant to Act No. 168 of the Public Acts of 1967, being sections 3.451 to 3.455 of the Michigan Compiled Laws, and Seney national wildlife refuge park pursuant to Act No. 193 of the Public Acts of 1911, being sections 322.481 to 322.484 of the Michigan Compiled Laws, the department of treasury shall make payments in lieu of taxes for a period not to exceed 10 years after the effective date of this act, in accordance with the following formula: On the tax day first following the effective date of this act, the state treasurer shall determine the current equalized valuation of the lands known as the Sylvania tract purchase in the Ottawa national forest park, Isle Royale national park, Pictured Rocks national lakeshore park, and Seney national wildlife refuge park for each taxing jurisdiction from which the property was transferred and the rate of ad valorem taxation. The state treasurer shall thereupon make payments to each taxing unit in that amount and on each succeeding tax day for 10 years after the first tax day following the effective date of this act, the treasurer shall make further payments to each taxing unit but reduced by 1/10 per year from the amount originally paid. Provided further that any payment to be made to a taxing jurisdiction under this act shall be reduced by the amount of payments made for that land by the federal government within the boundaries of the federally designated parks during the preceding federal fiscal year.

(2) The treasurer or other officer charged with the collection of taxes for the assessing district shall forward a statement of payments due to the state treasurer. The statement shall include a listing of the payments made to the local governments based upon the amount of certain federal lands within the boundaries of such federally designated parks. The treasurer shall review the statement, and if the amount is determined to be due pursuant to this act, shall pay that amount from the state general fund.

(3) There shall be appropriated from the general fund of the state a sufficient sum to meet the expenditures necessary to carry out the requirements of this act.

**History:** 1977, Act 70, Imd. Eff. July 20, 1977.

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