

NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT (EXCERPT)
Act 451 of 1994

SUBPART 14

PAYMENT IN LIEU OF TAXES ON CERTAIN STATE LANDS

324.2152 List of certain real property owned by state and controlled by department; furnishing list to state tax commission.

Sec. 2152. For the purpose of this subpart, the department shall furnish the state tax commission with a list of all real property owned by the state and controlled by the department that was or is acquired on or after January 1, 1933 by purchase from the owner or owners of the real property and the Mason game farm, showing all descriptions.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995.

Popular name: Act 451

Popular name: NREPA

324.2153 Valuation of real property; report to assessing district; entering description upon assessment rolls; exemption; "local taxing unit" defined; adjustment; valuation established.

Sec. 2153. (1) For purposes of this subpart, the state tax commission shall determine the valuation of real property described in section 2152 before February 1 of each year. The state tax commission shall determine the valuation of real property as provided in subsection (7).

(2) Not later than February 15 of each year, the state tax commission shall make a report to the assessing districts of this state in which the real property is located, giving a description of the real property in the assessing district held by the state and the valuation as fixed by the state tax commission pursuant to subsection (7).

(3) Except as otherwise provided in subsection (7), the state tax commission shall furnish a valuation to the assessing officers that shall be at the same value as other real property is assessed in the assessment district. In fixing the valuation, the state tax commission shall not include improvements made to or placed upon that real property.

(4) Upon receipt of the valuation under subsection (3), the assessing officer shall enter upon the assessment rolls of each municipality or assessing district the respective descriptions of the real property and the fixed valuation and, except as otherwise provided in subsection (5), shall assess that real property for the purposes of this subpart at the same rate as other real property in the assessing district. A local taxing unit may by resolution permanently exempt that real property from any tax levied by that local taxing unit. As used in this subsection, "local taxing unit" means a city, village, township, county, school district, intermediate school district, community college, authority, or any other entity authorized by law to levy a tax on real property.

(5) Except as limited in subsection (6) and as otherwise provided in subsection (7), the assessing officer may adjust the valuation determined by the state tax commission. If an adjustment to the valuation certified by the state tax commission is made, the assessing officer shall certify all of the following to the department, not later than the first Wednesday after the first Monday in March:

(a) The amount and percentage of any general adjustment of assessed valuation of property located in the assessing district other than property described in section 2152.

(b) The amount and percentage of any change in the assessment roll.

(c) The relation of the total valuation to that reported by the state tax commission.

(d) The adjusted total of conservation land.

(6) The following shall not be included in an adjustment under subsection (5):

(a) Any general adjustment of assessed valuation of property located in the assessing district.

(b) The tax levied under the state education tax act, 1993 PA 331, MCL 211.901 to 211.906.

(7) Before 2012, property valuations shall be established as follows:

(a) For property valuations established under this subpart in 2004, the 2004 valuation shall be the valuation of the property in 2004 through 2008.

(b) In 2009 and each year after 2009, the valuation of property shall not increase each year by more than the increase in the immediately preceding year in the general price level or 5%, whichever is less. As used in this subdivision, "general price level" means that term as defined in section 33 of article IX of the state constitution of 1963.

(c) If property is acquired after 2004, the initial property valuation determined under this section shall be the valuation for each subsequent year until the next adjustment under subdivision (b) occurs.

- (8) Beginning in 2013, property valuations shall be the greater of the following:
- (a) The value of the property calculated under subsection (7).
 - (b) The taxable value of the property calculated under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995;—Am. 2004, Act 513, Imd. Eff. Jan. 3, 2005;—Am. 2012, Act 603, Imd. Eff. Jan. 9, 2013.

Popular name: Act 451

Popular name: NREPA

324.2154 Statement of assessment; review; payment; aggregate charges; failure of state to make payment; "Michigan natural resources trust fund" defined.

Sec. 2154. (1) The treasurer or other officer charged with the collection of taxes for an assessing district shall annually forward a single statement of the assessment of all property for which payment is claimed under this subpart to the respective county by December 1. 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, the department shall authorize the state treasurer to pay the amount of the assessment by warrant on the state treasury. Beginning in 2014, 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 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 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 community college district shall be charged against the state school aid fund established in section 11 of article IX of the state constitution of 1963.

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

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

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

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

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

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

History: Add. 1995, Act 60, Imd. Eff. May 24, 1995;—Am. 2004, Act 513, Imd. Eff. Jan. 3, 2005;—Am. 2010, Act 31, Imd. Eff. Mar. 26, 2010;—Am. 2011, Act 118, Imd. Eff. July 20, 2011;—Am. 2012, Act 604, Imd. Eff. Jan. 9, 2013;—Am. 2018, Act 239, Eff. Sept. 25, 2018.

Popular name: Act 451

Popular name: NREPA