

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.53d Corrections to assessment rolls.

Sec. 53d. (1) For taxes levied after December 31, 1991 and before January 1, 1998, the assessment roll for each tax year shall be corrected to reflect that improvements to real property assessed on that tax roll as partially completed new construction and the land on which the improvements are located are exempt from the collection of taxes under this act if all of the following conditions are satisfied:

(a) The improvements and the land on which the improvements are located are determined to be exempt from taxes collected under this act on tax day in the year construction of the improvements was completed and the property was put to use.

(b) The property owner claimed before January 1, 1998, that the partially completed new construction and the land on which the improvements are located was exempt from the collection of taxes under this act in a formal protest to the assessor as provided under a local ordinance or charter or in a protest to the first board of review that met pursuant to section 30 after a certificate of occupancy for the completed new construction was issued and that board of review denied the property owner's protest, and the property owner subsequently filed an appeal with the Michigan tax tribunal and that appeal was denied.

(2) For taxes levied after December 31, 1997, the assessment roll for each tax year shall be corrected to reflect that improvements to real property assessed on that tax roll as partially completed new construction and the land on which the improvements are located are exempt from the collection of taxes under this act if the improvements and the land on which the improvements are located are determined to be exempt from taxes collected under this act on tax day in the year construction of the improvements was completed and the property was put to use.

(3) For each tax year in which the tax roll is corrected under subsection (1) or (2), a corrected tax bill shall be issued by the local tax collecting unit if the local tax collecting unit has possession of the tax roll or by the county treasurer if the county has possession of the tax roll. If granting the exemption under this section results in an overpayment of the tax, a rebate, including any interest and penalties paid, shall be made to the taxpayer by the local tax collecting unit if the local tax collecting unit has possession of the tax roll or by the county treasurer if the county has possession of the tax roll within 30 days of the date the exemption is granted. The rebate shall be without interest.

(4) As used in this section, "new construction" means that term as defined in section 34d(1)(b)(iii).

History: Add. 1998, Act 280, Eff. Dec. 31, 1991.

Compiler's note: Enacting section 1 of Act 280 of 1998 provides:
"Enacting section 1. This amendatory act is retroactive and is effective December 31, 1991."

Popular name: Act 206