



**House
Legislative
Analysis
Section**

Manufacturer's Bank Building, 12th Floor
Lansing, Michigan 48909
Phone: 517/373-6466

REDUCE PROPERTY TAX ASSESSMENTS

RECEIVED

House Bill 5919
Sponsor: Rep. David Jaye
Committee: Taxation

OCT 08 1990

Mich. State Law Library

Complete to 9-14-90

A SUMMARY OF HOUSE BILL 5919 AS INTRODUCED 6-21-90

The General Property Tax Act requires that property be assessed at 50 percent of true cash value for the purpose of the tax. The bill would require that assessments be reduced to 45 percent of true cash value on December 31, 1990, and to 40 percent on each succeeding year thereafter. The revenue loss of local units would be reimbursed by the state general fund in the same calendar year as the loss.

The bill also would specify that any taxpayer would have standing to bring a suit, including a class action suit, in the circuit court where the property was located to enforce the provisions of the bill. A taxpayer who prevailed on any point of litigation would have as damages from the defendant the actual expenses of litigation, including attorney fees, times 150 percent. No cost of any nature could be levied against a plaintiff taxpayer.

MCL 211.27a

House Bill 5919 (9-14-90)