HOUSE BILL No. 4423

March 9, 1989, Introduced by Reps. Gire, Pitoniak, Wallace, Watkins, Barns, Clack and Perry Bullard and referred to the Committee on Conservation, Recreation and Environment.

A bill to amend section 2 of Act No. 91 of the Public Acts of 1925, entitled as amended

"An act to provide for a payment in lieu of taxes to local units of government on certain lands owned by the state of Michigan and controlled by the department of natural resources; to provide for the collection of the payments; and to provide for the payment of interest and penalties on these payments,"

being section 211.492 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Section 1. Section 2 of Act No. 91 of the Public Acts of
- 2 1925, being section 211.492 of the Michigan Compiled Laws, is
- 3 amended to read as follows:
- 4 Sec. 2. The valuation of -such- lands for the purposes of
- 5 this act shall be fixed by the state tax commission on or before
- 6 February 1 of each year. and the THE state tax commission,
- 7 shall on or before February 15 of each year, SHALL make a
- 8 report to the -several- assessing districts of the state in which

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- 1 -such THE lands are located, giving a description of the land in
- 2 -such EACH assessing district -so held by the state with the
- 3 valuation -thereof OF THE LAND as fixed by the state tax
- 4 commission. The state tax commission shall furnish a value to
- 5 the assessing officers which shall be at the same value as other
- 6 property is assessed in the assessment district. In fixing
- 7 -such- THE valuation, the state tax commission shall not include
- 8 improvements made to or placed upon -such- THE lands. Upon
- 9 receipt of the report, by the assessing officer -, he shall
- 10 enter upon the assessment rolls of each township, city, village,
- 11 or assessing district the respective descriptions of -such- THE
- 12 lands with the value so fixed, and assess -such THE lands for
- 13 the purposes of this act at the same rate as other real property
- 14 in -such- THE assessing district. -, except that HOWEVER, AN
- 15 adjustment to the value certified by the state tax commission may
- 16 be made by the assessing officer to reflect any general adjust-
- 17 ment of assessed valuation from the prior year not included in
- 18 the state tax commission computation. If an adjustment to the
- 19 value certified by the state tax commission is made, the assess-
- 20 ing officer shall certify to the department of -conservation-
- 21 NATURAL RESOURCES, not later than the first Wednesday after the
- 22 first Monday in March, the amount and percentage of any general
- 23 adjustment of assessed valuation and of any change in the assess-
- 24 ment roll, the relation of the total valuation to that
- 25 reported by the state tax commission, and the adjusted total of
- 26 -conservation THAT land. -No AN assessment for special
- 27 improvements shall NOT be included.