

REPRINT

**SUBSTITUTE FOR
SENATE BILL NO. 828**

(As Passed the Senate December 9, 1997)

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 7ff (MCL 211.7ff), as added by 1996 PA 469.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7ff. (1) For taxes levied after 1996, except as other-
2 wise provided in subsections (2) and (3) and except as limited in
3 ~~subsection (4)~~ SUBSECTIONS (4), (5), AND (6), real property in
4 a renaissance zone and personal property located in a renaissance
5 zone ~~on tax day as provided in section 2 for not less than 50%~~
6 ~~of the immediately preceding tax year~~ is exempt from taxes col-
7 lected under this act to the extent and for the duration provided
8 pursuant to the Michigan renaissance zone act, ~~Act No. 376 of~~
9 ~~the Public Acts of 1996, being sections 125.2681 to 125.2696 of~~
10 ~~the Michigan Compiled Laws~~ 1996 PA 376, MCL 125.2681 TO
11 125.2696.

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1 (2) Real and personal property in a renaissance zone is not
2 exempt from collection of the following:

3 (a) A special assessment levied by the local tax collecting
4 unit in which the property is located.

5 (b) Ad valorem property taxes specifically levied for the
6 payment of principal and interest of obligations approved by the
7 electors or obligations pledging the unlimited taxing power of
8 the local governmental unit.

9 (c) A tax levied under section 705, 1211c, or 1212 of the
10 revised school code, ~~Act No. 451 of the Public Acts of 1976,~~
11 ~~being sections 380.705, 380.1211c, and 380.1212 of the Michigan~~
12 ~~Compiled Laws~~ 1976 PA 451, MCL 380.705, 380.1211C, AND
13 380.1212.

14 (3) Real property in a renaissance zone on which a casino is
15 operated and personal property of a casino located in a renais-
16 sance zone is not exempt from the collection of taxes under this
17 act. As used in this subsection, "casino" means a casino regu-
18 lated by this state pursuant to the Michigan gaming control and
19 revenue act, Initiated Law of 1996, ~~being sections 432.201 to~~
20 ~~432.216 of the Michigan Compiled Laws~~ MCL 432.201 TO 432.226,
21 and all property associated or affiliated with the operation of a
22 casino, including, but not limited to, a parking lot, hotel,
23 motel, or retail store.

24 (4) For residential rental property in a renaissance zone,
25 the exemption provided under this section is only available if
26 that residential rental property is in substantial compliance
27 with all applicable state and local zoning, building, and housing

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1 laws, ordinances, or codes and the property owner files an
2 affidavit before December 31 in the immediately preceding tax
3 year with the treasurer of the local tax collecting unit in which
4 the property is located stating that the property is in substan-
5 tial compliance with all applicable state and local zoning,
6 building, and housing laws, ordinances, or codes.

7 (5) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (6), PERSONAL
8 PROPERTY IS EXEMPT UNDER THIS SECTION IF THAT PROPERTY IS LOCATED
9 IN A RENAISSANCE ZONE ON TAX DAY AS PROVIDED IN SECTION 2 AND WAS
10 LOCATED IN THAT RENAISSANCE ZONE FOR NOT LESS THAN 50% OF THE
11 IMMEDIATELY PRECEDING TAX YEAR. The written statement required
12 under section 18 shall identify all personal property located in
13 a renaissance zone on the tax day provided in section 2 and shall
14 indicate whether that personal property was located in that
15 renaissance zone for 50% of the immediately preceding tax year.

16 (6) PERSONAL PROPERTY LOCATED IN A RENAISSANCE ZONE ON TAX
17 DAY AS PROVIDED IN SECTION 2 AND LOCATED IN THAT RENAISSANCE ZONE
18 FOR LESS THAN 50% OF THE IMMEDIATELY PRECEDING TAX YEAR IS EXEMPT
19 UNDER THIS SECTION IF ALL OF THE FOLLOWING CONDITIONS ARE
20 SATISFIED:

21 (A) THE PERSONAL PROPERTY WAS NOT PREVIOUSLY LOCATED IN THIS
22 STATE.

23 (B) AN OWNER OF THE PERSONAL PROPERTY FILES AN AFFIDAVIT
24 WITH THE WRITTEN STATEMENT REQUIRED UNDER SECTION 18 STATING THAT
25 THE PERSONAL PROPERTY WILL BE LOCATED IN THAT RENAISSANCE ZONE
26 FOR NOT LESS THAN 50% OF THAT TAX YEAR. THE WRITTEN STATEMENT
27 REQUIRED UNDER SECTION 18 SHALL IDENTIFY ALL PERSONAL PROPERTY

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1 LOCATED IN THAT RENAISSANCE ZONE ON THE TAX DAY PROVIDED IN
2 SECTION 2 AND IDENTIFY THAT PERSONAL PROPERTY FOR WHICH AN EXEMP-
3 TION IS CLAIMED UNDER THIS SUBSECTION.

4 (7) ~~-(6)-~~ As used in this section:

5 (a) "Renaissance zone" means that area designated a renais-
6 sance zone under ~~Act No. 376 of the Public Acts of 1996~~ THE
7 MICHIGAN RENAISSANCE ZONE ACT, 1996 PA 376, MCL 125.2681 TO
8 125.2696.

9 (b) "Residential rental property" means that portion of real
10 property not occupied by an owner of that real property that is
11 classified as residential real property under section 34c, is a
12 multiple-unit dwelling, or is a dwelling unit in a multiple pur-
13 pose structure, used for residential purposes, and all personal
14 property located in that real property.

Enacting section 1. This amendatory act takes effect
December 30, 1997.