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TAX COMMISSION CORRECTIONS

House Bill 5017
Sponsor: Rep. Tony Stamas
Committee: Tax Policy

Complete to 1-21-00

A SUMMARY OF HOUSE BILL 5017 AS INTRODUCED 10-19-99

Under the General Property Tax Act, if the state tax commission determines that property subject to tax has been incorrectly reported or omitted for a previous year (not to exceed the current assessment year and the two years immediately preceding the date of discovery and disclosure to the commission of the error or omission), it is required to place the corrected assessment value on the appropriate current assessment roll. The commission must certify to the treasurer who has possession of the roll the amount of taxes due as computed by the correct annual rate of taxation for each year except the current year. The act also says that if a change under this provision results in increased property taxes, the additional tax “shall be collected in the same manner, at the same time, and with the same property tax administration fees, penalties, and interest as the current year’s taxes.” House Bill 5017 would amend the act to specify instead that any additional taxes due would be collected “by the treasurer responsible for collecting taxes levied in the year the assessment change is made” and that the fees, penalties, and interest to be collected would be those “due on the taxes levied in the year the assessment change is made when the state tax commission makes its determination” of an error or omission.

MCL 211.154

House Bill 5017 (1-21-00)

Analyst: C. Couch

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