



HOUSE BILL No. 5017

October 19, 1999, Introduced by Reps. Stamas, Rick Johnson, Kuipers, Scranton, Jellema, Switalski, Birkholz, Gosselin, Richner and Lemmons and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending section 154 (MCL 211.154), as amended by 1996 PA 476.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

HOUSE BILL No. 5017

1 Sec. 154. (1) If the state tax commission determines that
2 property liable to taxation, including property subject to taxa-
3 tion under ~~Act No. 198 of the Public Acts of 1974, being sec-~~
4 ~~tions 207.551 to 207.572 of the Michigan Compiled Laws, Act~~
5 ~~No. 282 of the Public Acts of 1905, being sections 207.1 to~~
6 ~~207.21 of the Michigan Compiled Laws, Act No. 189 of the Public~~
7 ~~Acts of 1953, being sections 211.181 to 211.182 of the Michigan~~
8 ~~Compiled Laws~~ 1974 PA 198, MCL 207.551 TO 207.572, 1905 PA 282,
9 MCL 207.1 TO 207.21, 1953 PA 189, MCL 211.181 TO 211.182, and the
10 commercial redevelopment act, ~~Act No. 255 of the Public Acts of~~

1 ~~1978, being sections 207.651 to 207.668 of the Michigan Compiled~~
2 ~~Laws~~ 1978 PA 255, MCL 207.651 TO 207.668, has been incorrectly
3 reported or omitted for any previous year, but not to exceed the
4 current assessment year and 2 years immediately preceding the
5 date of discovery and disclosure to the state tax commission of
6 the incorrect reporting or omission, the state tax commission
7 shall place the corrected assessment value for the appropriate
8 years on the appropriate current assessment roll. The commission
9 shall certify to the treasurer who has possession of the appro-
10 priate current tax roll the amount of taxes due as computed by
11 the correct annual rate of taxation for each year except the cur-
12 rent year. Taxes computed under this section shall not be spread
13 against the property for a period before the last change of
14 ownership of the property.

15 (2) If AN assessment ~~changes~~ CHANGE made under this sec-
16 tion ~~result~~ RESULTS in increased property taxes, the additional
17 taxes shall be collected ~~in the same manner, at the same time,~~
18 ~~and~~ BY THE TREASURER RESPONSIBLE FOR COLLECTING TAXES LEVIED IN
19 THE YEAR THE ASSESSMENT CHANGE IS MADE, TOGETHER with the same
20 property tax administration fees, penalties, and interest ~~as the~~
21 ~~current year's taxes~~ DUE ON THE TAXES LEVIED IN THE YEAR THE
22 ASSESSMENT CHANGE IS MADE WHEN THE STATE TAX COMMISSION MAKES ITS
23 DETERMINATION UNDER SUBSECTION (1).

24 (3) If AN assessment ~~changes~~ CHANGE made under this sec-
25 tion ~~result~~ RESULTS in a decreased tax liability, a refund of
26 excess tax payments shall be made by the county treasurer and
27 shall include interest at the rate of 1% per month or fraction of

1 a month for taxes levied before January 1, 1997 and interest at
2 the rate provided under section 37 of the tax tribunal act, ~~Act~~
3 ~~No. 186 of the Public Acts of 1973, being section 205.737 of the~~
4 ~~Michigan Compiled Laws~~ 1973 PA 186, MCL 205.737, for taxes
5 levied after December 31, 1996, from the date of the payment of
6 the tax to the date of the payment of the refund. ~~A~~ THE COUNTY
7 TREASURER SHALL CHARGE A refund of excess tax payments under this
8 subsection ~~shall be charged by the county treasurer~~ to the var-
9 ious taxing jurisdictions in the same proportion as the taxes
10 levied.

11 (4) A person to whom property is assessed under this section
12 may appeal ~~a determination of~~ the state tax ~~commission~~
13 COMMISSION'S DETERMINATION to the Michigan tax tribunal.