

# HOUSE BILL No. 4013

January 25, 2001, Introduced by Rep. Jelinek and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 152a (MCL 211.152a).

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 152a. (1) Notwithstanding any other provision of  
2 ~~the~~ law to the contrary, if ~~an appeal is filed with~~ the state  
3 tax commission UNDERTAKES A REVIEW OF AN ASSESSMENT ROLL IN ANY  
4 TAX YEAR under section 152, ~~the~~ taxes shall be apportioned and  
5 levied IN THAT TAX YEAR on the ~~valuation~~ TAXABLE VALUE of the  
6 property as fixed by the board of review and equalized under sec-  
7 tion 34. The taxes ~~shall be~~ ARE due and payable and subject to  
8 the same collection fees and interest in the same manner and  
9 amount as if ~~an appeal had not been filed~~ A REVIEW OF THE  
10 ASSESSMENT ROLL HAD NOT BEEN UNDERTAKEN. When the ~~valuation is~~  
11 ASSESSMENTS ARE established by the state tax commission, ~~appeals~~

HOUSE BILL No. 4013

1 ~~decision~~ the tax collecting officer having the tax roll in his  
2 OR HER possession shall make the necessary adjustments to the tax  
3 ~~liability~~ ROLL FOR SUBSEQUENT TAX YEARS.

4       (2) ~~If additional taxes are due they may be paid to the~~  
5 ~~collecting officer with the addition of a collection fee of 1% of~~  
6 ~~the additional tax for a period of 60 days after the taxpayer~~  
7 ~~receives notification of the increased tax liability. After the~~  
8 ~~60-day period such taxes shall be considered delinquent and com-~~  
9 ~~mencing March 1 following the year of the levy shall be subject~~  
10 ~~to the same collection fees and interest charges as other delin-~~  
11 ~~quent taxes. The notification of increased tax liability shall~~  
12 ~~be sent to the taxpayer shown in the roll by the collecting offi-~~  
13 ~~cer by certified mail, return receipt requested, within 5 days~~  
14 ~~after receiving notification from the tax commission of the valu-~~  
15 ~~ation established. The notification shall be sent by the state~~  
16 ~~tax commission to all taxing units involved, to the county trea-~~  
17 ~~surer and the city or township treasurer. A VALUATION ESTAB-~~  
18 ~~LISHED BY THE STATE TAX COMMISSION UNDER SECTION 152 SHALL NOT~~  
19 ~~INCREASE OR DECREASE A TAXPAYER'S TAX LIABILITY FOR THE TAX YEAR~~  
20 ~~IN WHICH THE VALUATION IS ESTABLISHED OR ANY PRECEDING TAX YEAR.~~

21       ~~(3) If the tax liability is decreased due to a decreased~~  
22 ~~valuation and an overpayment of taxes has been made to the col-~~  
23 ~~lecting officer, the tax collecting officer having possession of~~  
24 ~~the tax roll or delinquent tax roll shall make a refund of the~~  
25 ~~tax overpayment. There shall be added to the tax overpayment~~  
26 ~~refund a proportionate share of the collection fees paid. The~~  
27 ~~collection fee rebate shall be computed by multiplying the total~~

~~1 collection fee paid by a fraction the numerator of which is the  
2 amount of tax refund and the denominator of which is the total  
3 tax paid. The officer making the refund shall charge back such  
4 refund to all taxing units in the same proportion as the origi-  
5 nally collected tax was distributed. The chargeback may be made  
6 prior to or subsequent to the payment of the refund to the tax-  
7 payer in the discretion of the county, city or township  
8 treasurer.~~