

HOUSE BILL No. 5679

May 24, 2012, Introduced by Rep. O'Brien and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 95.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 95. (1) IF THERE IS A TRANSFER OF OWNERSHIP OF PROPERTY,
2 AN OWNER OF THAT PROPERTY MAY REQUEST THAT THE LOCAL TAX COLLECTING
3 UNIT IN WHICH THAT PROPERTY IS LOCATED PREPARE AN ANTICIPATORY TAX
4 BILL. THE REQUEST FOR AN ANTICIPATORY TAX BILL SHALL BE IN A FORM
5 PRESCRIBED BY THE DEPARTMENT OF TREASURY. AN ANTICIPATORY TAX BILL
6 SHALL BE IN THE SAME FORM AS A TAX BILL PREPARED BY THE LOCAL TAX
7 COLLECTING UNIT AND SHALL CLEARLY STATE THAT IT IS AN ANTICIPATORY
8 TAX BILL PREPARED AT THE REQUEST OF THE PROPERTY OWNER.

9 (2) IF AN OWNER OF PROPERTY REQUESTS AN ANTICIPATORY TAX BILL

1 UNDER SUBSECTION (1), THE LOCAL TAX COLLECTING UNIT SHALL PREPARE
2 THAT ANTICIPATORY TAX BILL WITHIN 14 DAYS AND SHALL MAIL THAT
3 ANTICIPATORY TAX BILL TO THE ADDRESS PROVIDED IN THE REQUEST.

4 (3) AN ANTICIPATORY TAX BILL UNDER THIS SECTION SHALL REFLECT
5 THE ANTICIPATED TAXES FOR THE PROPERTY BASED ON ALL OF THE
6 FOLLOWING:

7 (A) THE PROPERTY'S TENTATIVE TAXABLE VALUE, BASED ON THE SALE
8 PRICE OF THE PROPERTY.

9 (B) THE VARIOUS MILLAGES AND SPECIAL ASSESSMENTS COLLECTED
10 UNDER THIS ACT IN THE LOCAL TAX COLLECTING UNIT IN THE IMMEDIATELY
11 PRECEDING TAX YEAR.

12 (C) WHETHER THE PROPERTY WILL BE EXEMPT AS A PRINCIPAL
13 RESIDENCE UNDER SECTION 7CC OR EXEMPT AS QUALIFIED AGRICULTURAL
14 PROPERTY UNDER SECTION 7EE.

15 (4) AS USED IN THIS SECTION, "TRANSFER OF OWNERSHIP" MEANS
16 THAT TERM AS DEFINED IN SECTION 27A.