



Senate Fiscal Agency  
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Lansing, Michigan 48909-7536

## BILL ANALYSIS



Telephone: (517) 373-5383  
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House Bill 6076 (as reported without amendment)  
Sponsor: Representative Scott VanSingel  
House Committee: Natural Resources  
Senate Committee: Natural Resources

**CONTENT**

The bill would amend Part 21 (General Real Estate Powers) of the Natural Resources and Environmental Protection Act to specify that the tax paid by the Department of Treasury to each county in which the Department of Natural Resources (DNR) controls and supervises certain land would be in lieu of all special assessments levied against the State lands under existing law, in addition to all other taxes.

Currently, on December 1 of each year, the Department of Treasury must pay into the treasury of each county in which are located tax reverted, recreation, forest, or other lands under the control and supervision of the DNR a tax of \$4 per acre or major portion of an acre adjusted annually by 5.0% or the inflation rate, whichever is less. This tax is in lieu of all other taxes levied against the State lands under any existing law. The bill specifies that the tax also would be in lieu of special assessments levied against the State lands under any existing law.

MCL 324.2150

Legislative Analyst: Nathan Leaman

**FISCAL IMPACT**

The bill specifies that the payments in lieu of taxes (PILT) made under the Swamp and Tax Reverted Lands Program would be made in lieu of all other taxes and special assessments on State-controlled parcels that are subject to the Program.

The bill is unlikely to have a significant fiscal impact on the State or local units of government due to its narrow scope. The Department of Natural Resources paid \$12,300 for these types of special assessments in fiscal year (FY) 2016-17, and the FY 2018-19 DNR budget contains an earmark of \$35,000 for this purpose. Any future payments would require a similar appropriation or earmark of an appropriation.

Date Completed: 11-26-18

Fiscal Analyst: Cory Savino  
Josh Sefton