

HOUSE BILL NO. 5310

December 19, 2019, Introduced by Rep. Lilly and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 7g (MCL 211.7g).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7g. **(1)** ~~The value of a seawall, jetty, groin, dike, or~~
2 ~~other structure whose primary purpose is to prevent or control~~
3 ~~erosion or prevent or control inundation or flooding on property~~
4 ~~affected by waters or levels of the Great Lakes or their connecting~~
5 ~~waters and tributaries as affected by levels of the Great Lakes is~~
6 ~~exempt from taxation. Qualified erosion control property is exempt~~



1 from the collection of taxes under this act.

2 (2) The department of natural resources shall, ~~when if~~
3 requested by the owner or the assessor, determine ~~if such seawall,~~
4 ~~jetty, groin, dike, or other structure has as its primary purpose~~
5 ~~the prevention or control of erosion. That whether property is~~
6 **qualified erosion control property.**

7 (3) As used in this section, "qualified erosion control
8 **property"** means a seawall, jetty, groin, dike, or other structural
9 protection or safeguard the primary purpose of which is to prevent
10 or control erosion or prevent or control inundation or flooding on
11 property affected by waters or levels of the Great Lakes or their
12 connecting waters and tributaries as affected by levels of the
13 **Great Lakes. Qualified erosion control property does not include a**
14 ~~portion of structures which are a~~ **structure that is** modified or
15 designed to provide benefits other than erosion control or flood
16 prevention. ~~are not exempt from assessment for property tax.~~

