

SENATE BILL NO. 276

February 9, 1999, Introduced by Senators YOUNG, MURPHY, LELAND,
V. SMITH and VAUGHN and referred to the Committee on
Finance.

A bill to amend 1964 PA 284, entitled
"City income tax act,"
(MCL 141.501 to 141.787) by adding section 11 to chapter 1 and
section 65a to chapter 2.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

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CHAPTER 1

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SEC. 11. (1) IF A CITY DESIGNATES A CITY AGENCY THAT HAS

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THE AUTHORITY TO PROVIDE FOR THE MAINTENANCE OR IMPROVEMENT OF,

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AND TO DETERMINE THE DISPOSITION OF, ABANDONED REAL PROPERTY

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WITHIN THE CITY TO ADMINISTER AN ADOPT-A-LOT PROGRAM, THE CITY

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MAY AMEND THE CITY INCOME TAX ORDINANCE TO INCLUDE SECTION 65A OF

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CHAPTER 2. NOTWITHSTANDING ANY OTHER PROVISION OF THIS CHAPTER,

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A CITY IS NOT REQUIRED TO ADOPT SECTION 65A OF CHAPTER 2 AS PART

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OF THE UNIFORM CITY INCOME TAX ORDINANCE.

1 (2) AS USED IN THIS SECTION:

2 (A) "ABANDONED REAL PROPERTY" MEANS REAL PROPERTY OWNED BY A
3 CITY THAT WAS ACQUIRED UNDER SUBPART 1 OF PART 21 OF THE NATURAL
4 RESOURCES AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL
5 324.2101 TO 324.2102, PURSUANT TO AN ADMINISTRATIVE AGREEMENT
6 BETWEEN THE CITY AND THIS STATE, OR BY ANY OTHER MEANS.

7 (B) "ADOPT-A-LOT PROGRAM" MEANS A PROGRAM TO ENCOURAGE COM-
8 MUNITY INVOLVEMENT TO MAINTAIN AND RECLAIM ABANDONED REAL PROP-
9 ERTY UNDER WHICH AN INDIVIDUAL OR A GROUP OF INDIVIDUALS AGREES,
10 PURSUANT TO A CITY ORDINANCE OR RESOLUTION, TO MAINTAIN OR
11 IMPROVE A LOT.

12 (C) "LOT" MEANS ABANDONED REAL PROPERTY DESIGNATED BY THE
13 CITY AS PART OF THE ADOPT-A-LOT PROGRAM.

14 (D) "REAL PROPERTY" MEANS THAT TERM AS DESCRIBED IN SECTION
15 2 OF THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.2.

16 CHAPTER 2

17 SEC. 65A. (1) A TAXPAYER THAT PARTICIPATES IN THE CITY'S
18 ADOPT-A-LOT PROGRAM TO MAINTAIN OR IMPROVE A LOT MAY CREDIT THE
19 AMOUNT DETERMINED BY THE CITY UNDER THIS SECTION AGAINST THE
20 TAXPAYER'S TAX LIABILITY UNDER THIS ORDINANCE.

21 (2) THE AMOUNT OF CREDIT ALLOWED UNDER THIS SECTION SHALL
22 NOT EXCEED \$100.00 FOR EACH LOT FOR EACH TAX YEAR.

23 (3) A TAXPAYER IS NOT ELIGIBLE FOR THE CREDIT UNDER THIS
24 SECTION IF THE TAXPAYER RECEIVES COMPENSATION FROM THE CITY FOR
25 THE MAINTENANCE OR IMPROVEMENT OF THE LOT OTHER THAN THROUGH THIS
26 CREDIT.

1 (4) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE TAX
2 LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT PORTION OF THE
3 CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL BE REFUNDED.

4 (5) EXCEPT AS OTHERWISE PROVIDED BY ORDINANCE, RESOLUTION,
5 OR CITY POLICY, WHEN ANY PERSON OFFERS TO BUY A LOT FROM THE CITY
6 THAT HAS BEEN PART OF THE CITY'S ADOPT-A-LOT PROGRAM, THE CITY
7 SHALL FIRST OFFER THE LOT TO A TAXPAYER THAT HAS CLAIMED A CREDIT
8 UNDER THIS SECTION FOR THE MAINTENANCE OR IMPROVEMENT OF THAT LOT
9 AND ALLOW A REASONABLE TIME, AS DETERMINED BY THE CITY, BEFORE
10 THE LOT IS OFFERED FOR SALE TO ANY OTHER PERSON.

11 (6) THE ADMINISTRATOR SHALL ADOPT RULES, REGULATIONS, OR
12 BOTH, PURSUANT TO SECTION 71 OF THIS ORDINANCE, FOR THE
13 ADOPT-A-LOT PROGRAM.

14 (7) AS USED IN THIS SECTION:

15 (A) "ABANDONED REAL PROPERTY" MEANS REAL PROPERTY OWNED BY A
16 CITY THAT WAS ACQUIRED UNDER SUBPART 1 OF PART 21 OF THE NATURAL
17 RESOURCES AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL
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26 CITY AS PART OF THE ADOPT-A-LOT PROGRAM.

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