

HOUSE BILL No. 5438

November 8, 2007, Introduced by Rep. Tobocman and referred to the Committee on Intergovernmental, Urban and Regional Affairs.

A bill to provide for the exemption of certain property from certain taxes; to levy and collect a specific tax upon the owners of certain property; to provide for the disposition of the tax; to prescribe the powers and duties of certain local government officials; and to provide penalties.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act shall be known and may be cited as the
2 "supportive housing property specific tax act".

3 Sec. 2. As used in this act:

4 (a) "Commission" means the state tax commission created by
5 1927 PA 360, MCL 209.101 to 209.107.

6 (b) "Supportive housing property" means real property
7 certified as supportive housing property under chapter 3B of the

1 state housing development authority act of 1966, 1966 PA 346, MCL
2 125.1459 to 125.1459b.

3 (c) "Taxable value" means the taxable value as determined
4 under section 27a of the general property tax act, 1893 PA 206, MCL
5 211.27a.

6 Sec. 3. Supportive housing property is exempt from ad valorem
7 property taxes collected under the general property tax act, 1893
8 PA 206, MCL 211.1 to 211.157, as provided under section 7// of the
9 general property tax act, 1893 PA 206, MCL 211.7//.

10 Sec. 4. The assessor of each local tax collecting unit in
11 which there is supportive housing property shall determine annually
12 as of December 31 the true cash value and taxable value of each
13 parcel of supportive housing property located in that local tax
14 collecting unit.

15 Sec. 5. (1) There is levied upon the owner of every supportive
16 housing property a specific tax to be known as the supportive
17 housing property specific tax.

18 (2) The amount of the supportive housing property specific tax
19 in each year shall be determined by multiplying 50% of the number
20 of mills that would be assessed in the local tax collecting unit if
21 the property were subject to the collection of taxes under the
22 general property tax act, 1893 PA 206, MCL 211.1 to 211.157, by the
23 supportive housing property's taxable value.

24 (3) The supportive housing property specific tax is an annual
25 tax, payable at the same times, in the same installments, and to
26 the same collecting officer or officers as taxes collected under
27 the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

1 (4) Except as otherwise provided in subsections (5) and (6),
2 the collecting officer or officers shall disburse the supportive
3 housing property specific tax to and among this state and cities,
4 townships, villages, school districts, counties, or other taxing
5 units, at the same times and in the same proportions as required by
6 law for the disbursement of taxes collected under the general
7 property tax act, 1893 PA 206, MCL 211.1 to 211.157.

8 (5) For intermediate school districts receiving state aid
9 under sections 56, 62, and 81 of the state school aid act of 1979,
10 1979 PA 94, MCL 388.1656, 388.1662, and 388.1681, of the amount of
11 the supportive housing property specific tax that would otherwise
12 be disbursed to an intermediate school district, all or a portion,
13 to be determined on the basis of the tax rates being utilized to
14 compute the amount of state aid, shall be paid to the state
15 treasury to the credit of the state school aid fund established by
16 section 11 of article IX of the state constitution of 1963.

17 (6) The amount of the supportive housing property specific tax
18 described in subsection (2) that would otherwise be disbursed to a
19 local school district for school operating purposes shall be paid
20 instead to the state treasury and credited to the state school aid
21 fund established by section 11 of article IX of the state
22 constitution of 1963.

23 (7) The collecting officer or officers shall notify the
24 commission of the amount of disbursement made to each taxing unit
25 under this section on a form provided by the commission.

26 (8) Supportive housing property located in a renaissance zone
27 under the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681

1 to 125.2696, is exempt from the supportive housing property
2 specific tax levied under this act to the extent and for the
3 duration provided pursuant to the Michigan renaissance zone act,
4 1996 PA 376, MCL 125.2681 to 125.2696, except for that portion of
5 the supportive housing property specific tax attributable to a tax
6 described in section 7ff(2) of the general property tax act, 1893
7 PA 206, MCL 211.7ff. The supportive housing property specific tax
8 calculated under this subsection shall be disbursed proportionately
9 to the taxing unit or units that levied the tax described in
10 section 7ff(2) of the general property tax act, 1893 PA 206, MCL
11 211.7ff.

12 Sec. 6. Unpaid supportive housing property specific taxes are
13 subject to forfeiture, foreclosure, and sale in the same manner and
14 at the same time as taxes returned as delinquent under the general
15 property tax act, 1893 PA 206, MCL 211.1 to 211.157.

16 Enacting section 1. This act does not take effect unless all
17 of the following bills of the 94th Legislature are enacted into
18 law:

19 (a) Senate Bill No.____ or House Bill No. 5437(request no.
20 00884'07).

21 (b) Senate Bill No.____ or House Bill No. 5439(request no.
22 00884'07 b).