

SUBSTITUTE FOR
HOUSE BILL NO. 4121

(As amended October 10, 2013)

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 711.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 711. (1) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2),
2 FOR TAXES LEVIED AFTER DECEMBER 31, 2013, ELIGIBLE REAL PROPERTY
3 PURCHASED FROM A SCHOOL DISTRICT AND ALL PERSONAL PROPERTY LOCATED
4 ON THAT ELIGIBLE REAL PROPERTY AT THE TIME OF SALE, AND REMAINING
5 ON THE PROPERTY, ARE EXEMPT FROM THE TAXES COLLECTED UNDER THIS ACT
6 FOR 5 YEARS BEGINNING ON DECEMBER 31 IN THE YEAR IN WHICH THE
7 PURCHASE OF THE ELIGIBLE REAL PROPERTY OCCURRED [IF THE SCHOOL DISTRICT
OR THE PURCHASER PRIOR TO THE PURCHASE OF THE ELIGIBLE REAL PROPERTY
PROVIDED WRITTEN NOTICE TO THE LEGISLATIVE BODY OF THE LOCAL TAXING UNIT
IN WHICH THE ELIGIBLE REAL PROPERTY IS LOCATED OF ITS INTENT TO CLAIM THE
EXEMPTION UNDER THIS SECTION].
8 [(2) WITHIN 60 DAYS AFTER THE ENACTMENT DATE OF THE AMENDATORY ACT
9 THAT ADDED THIS SECTION, THE LEGISLATIVE BODY OF ANY CITY,

House Bill No. 4121 (H-1) as amended October 10, 2013

1 TOWNSHIP, OR COUNTY THAT LEVIES AN AD VALOREM TAX MAY BY RESOLUTION
2 ELECT NOT TO EXEMPT ELIGIBLE REAL PROPERTY AND PERSONAL PROPERTY LOCATED
3 ON ELIGIBLE REAL PROPERTY UNDER SUBSECTION (1) FROM THAT LOCAL TAXING
4 UNIT'S AD VALOREM MILLAGE.

5]

6 (3) AS USED IN THIS SECTION, "ELIGIBLE REAL PROPERTY" MEANS
7 REAL PROPERTY THAT MEETS ALL OF THE FOLLOWING CONDITIONS:

8 (A) IS CURRENTLY VACANT.

9 (B) WAS PREVIOUSLY USED AS A SCHOOL BUILDING OR WAS PREVIOUSLY
10 USED IN THE DIRECT SUPPORT OF SCHOOL OPERATIONS.