

# HOUSE BILL No. 4357

February 28, 2013, Introduced by Reps. Heise, Graves, Slavens and Knezek and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 90 (MCL 211.90), as added by 2012 PA 402.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 90. (1) Beginning December 31, 2013, eligible personal  
2 property is exempt from the collection of taxes under this act.

3           (2) An owner of eligible personal property shall claim the  
4 exemption under this section by annually filing an affidavit with  
5 the local tax collecting unit in which the eligible personal  
6 property is located and with the department of treasury not later  
7 than February 20 in each tax year. The affidavit shall be in a form  
8 prescribed by the department of treasury. The affidavit shall  
9 require the owner to attest that the combined taxable value of all

1 industrial personal property and commercial personal property owned  
2 by or under the control of that owner is less than \$40,000.00 in  
3 that local tax collecting unit **OR, IN THE CASE OF PERSONAL PROPERTY**  
4 **OWNED BY OR UNDER THE CONTROL OF A VETERANS ASSOCIATION,**  
5 **ORGANIZATION, OR INSTITUTION, THAT THE COMBINED TAXABLE VALUE OF**  
6 **ALL INDUSTRIAL PERSONAL PROPERTY AND COMMERCIAL PERSONAL PROPERTY**  
7 **OWNED BY OR UNDER THE CONTROL OF THAT VETERANS ASSOCIATION,**  
8 **ORGANIZATION, OR INSTITUTION IS LESS THAN \$100,000.00 IN THAT LOCAL**  
9 **TAX COLLECTING UNIT.**

10 (3) If an affidavit claiming the exemption under this section  
11 is filed as provided in subsection (2), the owner of that eligible  
12 personal property is not required to also file a statement under  
13 section 19 in that tax year.

14 (4) As used in this section:

15 (a) "Commercial personal property" means personal property  
16 classified as commercial personal property under section 34c.

17 (b) "Eligible personal property" means property that meets all  
18 of the following conditions:

19 (i) Is industrial personal property or commercial personal  
20 property.

21 (ii) The combined taxable value of all industrial personal  
22 property and commercial personal property owned by or under the  
23 control of the owner claiming an exemption under this section is  
24 less than \$40,000.00 in that local tax collecting unit **OR, IN THE**  
25 **CASE OF PERSONAL PROPERTY OWNED BY OR UNDER THE CONTROL OF A**  
26 **VETERANS ASSOCIATION, ORGANIZATION, OR INSTITUTION, THE COMBINED**  
27 **TAXABLE VALUE OF ALL INDUSTRIAL PERSONAL PROPERTY AND COMMERCIAL**

1 PERSONAL PROPERTY OWNED BY OR UNDER THE CONTROL OF THAT VETERANS  
2 ASSOCIATION, ORGANIZATION, OR INSTITUTION IS LESS THAN \$100,000.00  
3 IN THAT LOCAL TAX COLLECTING UNIT.

4 (c) "Industrial personal property" means personal property  
5 classified as industrial personal property under section 34c.