

# HOUSE BILL No. 5495

April 30, 2014, Introduced by Rep. Schor and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.155) by adding section 7tt.

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

1           SEC. 7TT. (1) THE GOVERNING BODY OF A LOCAL TAX COLLECTING  
2 UNIT MAY ADOPT A RESOLUTION TO EXEMPT FROM THE COLLECTION OF TAXES  
3 UNDER THIS ACT ALL ELIGIBLE REAL PROPERTY IN 1 OR MORE ZONES WITHIN  
4 THAT LOCAL TAX COLLECTING UNIT IDENTIFIED IN THE RESOLUTION. A ZONE  
5 IDENTIFIED IN THE RESOLUTION MAY ENCOMPASS THE ENTIRE LOCAL TAX  
6 COLLECTING UNIT. IF THE RESOLUTION IDENTIFIES MORE THAN 1 ZONE  
7 WITHIN THE LOCAL TAX COLLECTING UNIT, THE ZONES ARE NOT REQUIRED TO  
8 BE CONTIGUOUS.

9           (2) THE CLERK OF THE LOCAL TAX COLLECTING UNIT SHALL NOTIFY IN  
10 WRITING THE ASSESSOR OF THE LOCAL TAX COLLECTING UNIT AND THE  
11 LEGISLATIVE BODY OF EACH TAXING UNIT THAT LEVIES AD VALOREM

1 PROPERTY TAXES IN THE LOCAL TAX COLLECTING UNIT BEFORE ACTING ON  
2 THE RESOLUTION.

3 (3) THE GOVERNING BODY OF THE LOCAL TAX COLLECTING UNIT SHALL  
4 AFFORD THE ASSESSOR AND A REPRESENTATIVE OF THE AFFECTED TAXING  
5 UNITS AN OPPORTUNITY FOR A HEARING BEFORE ACTING ON THE RESOLUTION.

6 (4) THE EXEMPTION UNDER THIS SECTION IS EFFECTIVE ON THE  
7 DECEMBER 31 IMMEDIATELY SUCCEEDING THE ADOPTION OF THE RESOLUTION  
8 BY THE GOVERNING BODY OF THE LOCAL TAX COLLECTING UNIT AND SHALL  
9 CONTINUE IN EFFECT FOR A PERIOD SPECIFIED IN THE RESOLUTION.

10 (5) ELIGIBLE REAL PROPERTY EXEMPT UNDER THIS SECTION IS  
11 SUBJECT TO THE SPECIFIC TAX LEVIED UNDER THE LAND VALUE SPECIFIC  
12 TAX ACT.

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

15 (A) IS CLASSIFIED AS COMMERCIAL REAL PROPERTY OR INDUSTRIAL  
16 REAL PROPERTY UNDER SECTION 34C.

17 (B) HAS NO BUILDINGS OR OTHER IMPROVEMENTS LOCATED ON THAT  
18 REAL PROPERTY.

19 Enacting section 1. This amendatory act does not take effect  
20 unless Senate Bill No. \_\_\_\_ or House Bill No. 5496 (request no.  
21 03145'13 a) of the 97th Legislature is enacted into law.