

# Legislative Analysis



## DISCLOSURE OF TAX-EXEMPT PROPERTY INFORMATION

Phone: (517) 373-8080  
<http://www.house.mi.gov/hfa>

**House Bill 4051** as introduced  
**Sponsor: Rep. Jeff Farrington**  
**Committee: Tax Policy**

Analysis available at  
<http://www.legislature.mi.gov>

*(Public Act 10 of 2015)*

**Complete to 2-9-15**

### SUMMARY:

House Bill 4051 would amend Section 28f of the Revenue Act to allow the State Treasurer (or the treasurer's designee) to disclose the address and applicable millage rate of each housing unit that is part of a tax-exempt housing project.

The projects referred to are those specifically exempt from ad valorem taxes (property taxes) under Section 15a of the Michigan State Housing Development Authority Act of 1966 (MCL 125.1415a), or under Section 11a of Public Act 18 of 1933 (MCL 125.661a), which deals with municipal housing programs.

Exempt projects could include: nonprofit housing corporations, consumer housing cooperatives, limited dividend housing corporations, mobile home park corporations, or mobile home park associations financed through federal aid or the aid of the State Housing Development Authority (MSHDA). Treasury may also disclose whether a unit is subject to a service charge in lieu of ad valorem taxes, as is also provided for under Section 15a.

(This would be an exception to the general requirement in Section 28f of the Revenue Act that department officials not divulge facts or information obtained in connection with the administration of a tax. That section contains other exceptions.)

MCL 205.28

### FISCAL IMPACT:

As written, the bill should have no impact on state or local revenues. There should be no effect on state expenditure if the Department of Treasury is able to handle these requests with current resources. Testimony on a similar bill in the previous legislative session suggested that it would prevent errors in preparing paperwork related to the homestead property tax credit, resulting in a decrease in the time and money Treasury must spend to correct these errors.

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