

## **New Michigan Law Effective in 2015 is an Important Win for Cottage Owners**

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On October 9, 2014, PA 310 of 2014 ([HB 5552](#)) was signed into law by Michigan Gov. Rick Snyder. As stated in our previous blog, "[Cottage Transfers of Ownership without Uncapping Property Tax Broadened Under Michigan House Bill](#)", this bill broadens the current law (PA 497 of 2012) which prevents the uncapping of property taxes on certain transfers of residential property between family members. PA 310 of 2014 provides for two important changes:

1. The definition of an eligible transferee is now defined as the owner's or the owner's spouse's mother, father, brother, sister, son, daughter, adopted son, adopted daughter, grandson or granddaughter. Note that the new law does not allow for transfers to step family members or grandparents, as was previously introduced in HB 5552.
2. The definition of transferor has been expanded to include properties transferred by a trust or by inheritance under a will or intestate succession.

As a reminder, PA 310 of 2014 does not exempt residential properties transferred from a limited liability company. Also, it is important to note that this bill is only effective for transfers on or after December 31, 2014.

This new bill is an important win for cottage owners.

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