

SENATE BILL NO. 195

February 2, 1999, Introduced by Senators JAYE and STEIL and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 39 (MCL 211.39).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 39. (1) The ~~supervisor of each township or ward, and~~
2 ~~the~~ APPROPRIATE assessing officer ~~of each city or village, as~~
3 ~~provided by law,~~ IN EACH LOCAL TAX COLLECTING UNIT shall
4 ~~proceed to~~ assess the taxes apportioned to ~~his township, or~~
5 ~~assessment district,~~ THAT LOCAL TAX COLLECTING UNIT according
6 ~~and in proportion~~ to the ~~valuations~~ TAXABLE VALUES entered
7 ~~by the board of review~~ in the assessment roll of the ~~township,~~
8 ~~ward, village, or city~~ LOCAL TAX COLLECTING UNIT for the year.
9 ~~, but if the board of review makes no entry, then on the~~
10 ~~valuation therein as entered by the supervisor or assessor. In~~
11 ~~1974 and each year thereafter personal property assessments shall~~

~~1 be divided into 2 parts, inventory and personal property other
2 than inventory and taxes shall be assessed on the 2 separate
3 items as herein provided. For the purpose of avoiding fractions
4 in computation, the assessor may add to the amount of the several
5 taxes to be raised not more than 1/2 of 1%. The excess shall
6 belong to the contingent fund of the township, city, or village,
7 except that in a city where, by special provision, county taxes
8 are now collected by the county treasurer, the excess of county
9 taxes shall belong to the contingent fund of the county.~~

10 (2) The taxes shall be separately assessed and shall be
11 entered in separate columns, or if authorized by a resolution of
12 the county board of commissioners adopted by a majority of the
13 members ~~elect thereof~~ ELECTED AND SERVING, the taxes in the
14 county shall be entered either as 1 total sum ~~—~~, or in separate
15 columns for each taxing unit. The columns shall be designated
16 ~~—~~, AS combined county taxes, combined township taxes, combined
17 city taxes, AND combined school taxes. If the taxes are entered
18 as 1 total sum ~~—~~, or as combined unit taxes, ~~there shall be~~
19 ~~printed~~ THE LOCAL TAX COLLECTING UNIT SHALL PRINT upon each tax
20 receipt the percentage ~~—~~, or tax rate ~~which~~ THAT each ~~such~~
21 tax is of the total sum ~~—~~, or is of each taxing unit sum ~~—~~. ~~In~~
22 ~~lieu thereof~~ OR SHALL ATTACH a printed statement showing the tax
23 rate of each separate tax ~~shall be attached~~ to the tax receipt
24 at the time of payment. ~~by the officer collecting the tax.~~