HOUSE BILL No. 5017

August 13, 2003, Introduced by Reps. Milosch, Newell, Kooiman, Palmer, Garfield, Stakoe, Hummel, Sheen, Hoogendyk, Ward, Condino, Farrah, O'Neil, Huizenga, Hune and Richardville and referred to the Committee on Tax Policy.

A bill to amend 1966 PA 331, entitled

"Community college act of 1966,"

by amending section 144 (MCL 389.144), as amended by 2002 PA 73.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 144. (1) The board of trustees of each community
- 2 college district may levy for the purposes specified as within
- 3 the power of the board a tax that does not exceed the rate
- 4 previously or subsequently authorized by the qualified electors
- 5 of the district or the rate derived through the previous adoption
- 6 by the electors of the district of former 1955 PA 188, or the
- 7 rate that is allocated to the community college district in
- 8 accordance with the property tax limitation act, 1933 PA 62, MCL
- $oldsymbol{9}$ 211.201 to 211.217a. The funds may be used for all purposes
- 110 authorized, except that to the extent permitted under the revised
 - 1 municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821,

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- 1 taxes imposed for the payment of principal and interest on bonds
- 2 or other evidences of indebtedness or for the payment of
- 3 assessments or contract obligations in anticipation of which
- 4 bonds are issued may be imposed without limitation as to rate or
- 5 amount. This limitation may be increased to not more than 5
- 6 mills if approved by a majority of the qualified electors voting
- 7 on the question at any general or special election of the
- 8 community college district.
- 9 (2) Except as provided in subsection (3), the The board of
- 10 trustees shall determine the total taxes required for any year
- 11 and shall certify the approved tax rate to be levied and the
- 12 amount of taxes to be raised to the proper assessing officer of
- 13 each city and township in which the territory of the community
- 14 college district is situated on or before September 1 of each
- 15 year, except that the board of trustees may provide by resolution
- 16 that taxes to be raised against property within any city or
- 17 township, any portion of which lies within the community college
- 18 district boundaries, may be levied and collected in the same
- 19 manner and at the same time as the city or township taxes or in
- 20 the same manner and at the same time as school district or
- 21 intermediate school district taxes are being collected by the
- 22 city or township under part 26 of the revised school code, 1976
- 23 PA 451, MCL 380.1611 to 380.1615.
- 24 (3) By resolution of its board on or before May 15 of the
- 25 year in which it is established, a community college district
- 26 established under this act between January 1 and May 1 of any
- 27 calendar year may impose a summer property tax levy of either the

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- 1 total or 1/2 of the community college district property taxes for
- 2 that tax year. The board resolution shall also determine the
- 3 total taxes required for that tax year and certify the approved
- 4 tax rate to be levied and the amount of taxes to be raised to the
- 5 proper assessing officer of each city or township in which the
- 6 territory of the community college district is situated. Upon
- 7 receipt of that board resolution, each city and township in which
- 8 the community college district is situated that collects a summer
- 9 property tax levy pursuant to section 1613 of the revised school
- 10 code, 1976 PA 451, MCL 380.1613, shall collect the summer levy
- 11 for that year. The reasonable and actual expenses incurred by a
- 12 city or township in collecting the community college district
- 13 property taxes under this subsection, to the extent these
- 14 expenses are in addition to the expense of collecting and
- 15 assessing any other taxes at the same time and exceed the amount
- 16 of any fees imposed for the collection of the community college
- 17 property taxes, shall be billed to and paid by the community
- 18 college district. For the purposes of this subsection,
- 19 reasonable and actual expenses shall not exceed the current
- 20 collection agreements negotiated with the largest intermediate
- 21 school district within the community college district. This
- 22 subsection applies until December 31, 1992.
- 23 (3) -(4) All money collected by any tax collecting officer
- 24 from the tax levied pursuant to this section shall be returned to
- 25 the community college district pursuant to section 43 of the
- 26 general property tax act, 1893 PA 206, MCL 211.43, or to the
- 27 county treasurer who shall pay the taxes so returned immediately

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- 1 to the community college district.
- 2 (4) $\overline{(5)}$ The subjects of taxation for the community college
- 3 district purposes shall be the same as for state, county, and
- 4 other school purposes as provided under the general property tax
- 5 act, 1893 PA 206, MCL 211.1 to 211.157.
- 6 Enacting section 1. This amendatory act does not take
- 7 effect unless Senate Bill No. _____ or House Bill No. 5010
- 8 (request no. 02479'03) of the 92nd Legislature is enacted into
- **9** law.

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