

Legislative Analysis



COUNTY APPORTIONMENT OF TAXES

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

House Bill 4479

Sponsor: Rep. Vicki Barnett

Committee: Tax Policy

Complete to 3-3-09

A SUMMARY OF HOUSE BILL 4479 AS INTRODUCED 2-26-09

The General Property Tax Act requires county boards of commissioners to meet *in October* to review the records of the several taxing jurisdictions within the county and apportion the taxable valuations and millage rates among the various taxing jurisdictions within the county. This meeting is known as the apportionment meeting and, under MCL 211.12, the director of each county's tax or equalization department must submit an apportionment report to the State Tax Commission not later than December 1. Typically, the apportionment report shows, for each assessing unit, the taxable valuation and millage rates for K-12 public schools, community college districts, intermediate school districts, special authorities, and counties.

House Bill 4479 would permit the county board to hold the apportionment meeting *no later than October*.

MCL 211.37

FISCAL IMPACT:

The bill would have no apparent fiscal impact on the state or local units of government.

BACKGROUND INFORMATION:

Under Public Act 357 of 2004, county operating millages are levied in the summer. These millages, and other summer millages, are included in the apportionment report of the following October; that is, the July 2008 summer levy is included in the October 2008 apportionment report. This requires the county board to certify taxable valuations and millage rates three months after the tax is levied. Reportedly, many counties are now holding an apportionment meeting earlier in the year (typically May), in addition to the required October meeting.

Legislative Analyst: Mark Wolf
Fiscal Analyst: Jim Stansell

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.