

# Legislative Analysis



## COUNTY APPORTIONMENT OF TAXES

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**House Bill 4479 as enrolled**  
**Public Act 49 of 2009**  
**Sponsor: Rep. Vicki Barnett**  
**House Committee: Tax Policy**  
**Senate Committee: Local, Urban and State Affairs**

**Complete to 12-9-10**

### A SUMMARY OF HOUSE BILL 4479 AS ENROLLED

The General Property Tax Act requires each county board of commissioners to meet "at its annual session *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 an apportionment meeting *no later than October 31*. (The phrase "at its annual session" would be changed to "at a session.")

The section being amended, Section 12, says that the actions of the board at these apportionment proceedings "shall be final as to the levy and assessment of all the taxes" unless there is a change in equalization by the State Tax Commission. However, this section of the act does not currently apply in cases (described under Section 36(2) of the act) where an education millage has been approved at an election held between September 30 and November 15, or has been approved at a second millage election on or before December 7. The bill would retain this exception. (If certain conditions are met, these late voted millages can be certified for the calendar year in which the election was held even though they were approved after the dates for the county board action on the apportionment of taxes.) The bill also would add new language specifying that the bill would not prevent a local unit from providing a certification to the county clerk under Section 36(1). That subsection of the act allows the local unit in some cases to deliver to the county after the usual deadline a resolution authorizing additional millage to be levied in the year voted. In such a case, the bill says, "the county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification."

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.

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