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BILL ANALYSIS



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House Bill 4479 (Substitute H-1 as passed by the House)
Sponsor: Representative Vicki Barnett
House Committee: Tax Policy
Senate Committee: Local, Urban and State Affairs

Date Completed: 4-21-09

CONTENT

The bill would amend the General Property Tax Act to require a county board of commissioners to hold an annual session not later than October, rather than in October. The bill also would allow a township clerk to give the county clerk a certification regarding taxes levied in the township, notwithstanding requirements for the county board to determine and apportion amounts to be raised for county purposes.

Under Section 37 of the Act, a county board of commissioners, at its annual session in October, must ascertain and determine the amount of money to be raised for county purposes, and must apportion that amount and the amount of the State tax and indebtedness of the county to the State among the townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the State Tax Commission upon appeal, for that year. The bill would refer to a session held not later than October in each year.

Section 37 also requires the board to examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the townships for school, highway, drain, township, and other purposes. Under the bill, the examination would have to be made at a session held by October in each year.

Under this section, a board must hear and consider all objections made to raising that money by any taxpayer affected. This action and direction must be entered upon the records of the proceedings of the board, and is final as to the levy and assessment of all the taxes, unless there is a change made in the equalization of any county by the State Tax Commission upon appeal. The direction for spread of taxes must be expressed in terms of millages to be spread against the taxable values of property and may not direct the raising of any specific amount of money.

Section 37 does not apply when Section 36(2) applies. Under the bill, Section 37 also would not prevent the township clerk from providing a certification to the county clerk pursuant to 36(1). If a certification were provided under Section 36(1), the board would have to meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification.

(Section 36(1) requires the township clerk of each township, by September 30 of each year, to make and deliver to the township supervisor and to the county clerk, a certified copy of

all statements and certificates on file and of all records of any vote or resolution in the clerk's office authorizing or directing money to be raised in the township by taxation for township, school, highway, drain, and all other purposes, together with a statement of the aggregate amount to be raised. If the issuance of bonds or notes or the levy of taxes for school purposes has been approved by the electors before September 30, however, this subsection does not prevent the clerk from delivering after September 30 a resolution authorizing additional millage to be levied in the year voted. The clerk must present the copies to the county board of commissioners at its annual meeting and file the copies in the clerk's office. The county board may not levy in the year voted a tax levy voted on or after September 30. This subsection does not apply if Section 36(2) or other provisions apply.

Under Section 36(2), the amount of taxes that are to be levied for school purposes in a school district, an intermediate school district (ISD), or community or junior college district that holds an election between September 30 and November 15, or that holds a second millage election by December 7, and that are approved, must be certified for the calendar year in which the election is held, only if one of the following applies:

- For a school district, a school millage in that district has been defeated in a prior election in the same calendar year.
- For a school district, the school millage election is held in November on the date that school district elects its board members.
- For a community or junior college district, a community or junior college millage in that district has been defeated in a prior election in the same calendar year.
- For an ISD, the district has a population greater than 1.4 million.
- For an ISD with a population of less than 1.4 million, the millage election is held by October 15.)

MCL 211.37

Legislative Analyst: Craig Laurie

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Fiscal Analyst: David Zin

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.