

SUBSTITUTE FOR
HOUSE BILL NO. 4479

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 37 (MCL 211.37), as amended by 1994 PA 415.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 37. The county board of commissioners, at ~~its annual~~ **A**
2 session ~~in~~ **HELD NOT LATER THAN** October in each year, shall
3 ascertain and determine the amount of money to be raised for county
4 purposes, and shall apportion the amount and also the amount of the
5 state tax and indebtedness of the county to the state among the
6 several townships in the county in proportion to the valuation of
7 the taxable real and personal property as determined by the board,
8 or as determined by the state tax commission upon appeal in the
9 manner provided by law for that year, which determination and
10 apportionment shall be entered at large on county records. The

1 board, **AT A SESSION HELD NOT LATER THAN OCTOBER IN EACH YEAR**, shall
2 also examine all certificates, statements, papers, and records
3 submitted to it, showing the money to be raised in the several
4 townships for school, highway, drain, township, and other purposes.
5 It shall hear and ~~duly~~ consider all objections made to raising that
6 money by any taxpayer affected. If it appears to the board that any
7 certificate, statement, paper, or record is not properly certified
8 or is in any way defective, or that any proceeding to authorize the
9 raising of the money has not been had or is in any way imperfect,
10 the board shall verify the same, and if the certificate, statement,
11 paper, record, or proceeding can then be corrected, supplied, or
12 had, the board shall authorize and require the defects or omissions
13 of proceedings to be corrected, supplied, or had. The board may
14 refer any or all the certificates, statements, papers, records, and
15 proceedings to the prosecuting attorney, who shall investigate and
16 without delay report in writing his or her opinion to the board.
17 The board shall direct that the money proposed to be raised for
18 township, school, highway, drain, and all other purposes ~~as~~
19 authorized by law ~~—~~ shall be spread upon the assessment roll of the
20 proper townships, wards, and cities. This action and direction
21 shall be entered in full upon the records of the proceedings of the
22 board ~~—~~ and shall be final as to the levy and assessment of all the
23 taxes, except if there is a change made in the equalization of any
24 county by the state tax commission upon appeal in the manner
25 provided by law. The direction for spread of taxes shall be
26 expressed in terms of millages to be spread against the taxable
27 values of properties and shall not direct the raising of any

1 specific amount of money. This section does not apply when section
2 36(2) applies AND SHALL NOT PREVENT THE TOWNSHIP CLERK FROM
3 PROVIDING A CERTIFICATION TO THE COUNTY CLERK PURSUANT TO SECTION
4 36(1). IF A CERTIFICATION IS PROVIDED PURSUANT TO SECTION 36(1),
5 THE COUNTY BOARD OF COMMISSIONERS SHALL MEET AND DIRECT OR AMEND
6 ITS DIRECTION FOR THE SPREAD OF MILLAGES BY LOCAL UNITS IN THE
7 COUNTY PURSUANT TO THE CERTIFICATION.