

SENATE 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 31 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 31 IN EACH YEAR,**
2 shall also examine all certificates, statements, papers, and
3 records submitted to it, showing the money to be raised in the
4 several townships for school, highway, drain, township, and other
5 purposes. It shall hear and ~~duly~~ consider all objections made to
6 raising that money by any taxpayer affected. If it appears to the
7 board that any certificate, statement, paper, or record is not
8 properly certified or is in any way defective, or that any
9 proceeding to authorize the raising of the money has not been had
10 or is in any way imperfect, the board shall verify the same, and if
11 the certificate, statement, paper, record, or proceeding can then
12 be corrected, supplied, or had, the board shall authorize and
13 require the defects or omissions of proceedings to be corrected,
14 supplied, or had. The board may refer any or all the certificates,
15 statements, papers, records, and proceedings to the prosecuting
16 attorney, who shall investigate and without delay report in writing
17 his or her opinion to the board. The board shall direct that the
18 money proposed to be raised for township, school, highway, drain,
19 and all other purposes ~~as~~ authorized by law ~~—~~ shall be spread upon
20 the assessment roll of the proper townships, wards, and cities.
21 This action and direction shall be entered in full upon the records
22 of the proceedings of the board ~~—~~ and shall be final as to the levy
23 and assessment of all the taxes, except if there is a change made
24 in the equalization of any county by the state tax commission upon
25 appeal in the manner provided by law. The direction for spread of
26 taxes shall be expressed in terms of millages to be spread against
27 the taxable values of properties and shall not direct the raising

1 of any specific amount of money. This section does not apply when
2 section 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.**