259.627a Applicability of section; levy of ad valorem property tax; election; resolution; form of proposition; collection; certification; payment; expenses; adoption of budget; dissolution of authority.

Sec. 7a. (1) This section applies only to an authority formed under this act that is composed of 1 county and another member or members all located wholly within the boundaries of that county. This section shall apply to such an authority in addition to any provisions of this act that are not inconsistent with this section, and in case of a conflict between this section and any other provisions of this act which are inconsistent with this section, this section shall prevail.

(2) Sections 4 and 7 shall not apply to an authority governed by this section, except that the revenue from the tax authorized to be levied pursuant to this section may be used for the same purposes described in section 4 for which the revenue may be used from a tax authorized to be levied pursuant to section 4. A member of the authority may voluntarily make an appropriation to the authority. The board of an authority governed by this section may levy an ad valorem property tax on taxable property within the county at a rate of not to exceed 1 mill upon approval of the majority of the qualified electors within the county voting on the question.

(3) An election on the question of whether to levy a tax authorized pursuant to subsection (2) may be called by resolution of the board of the authority. The secretary of the board of the authority shall file a copy of the resolution of the board calling the election with the county clerk, the county election scheduling committee, and the board of county election commissioners not less than 45 days before the date of the election. The resolution calling the election shall contain the proposition to be submitted to the electors. The calling of an election in the manner provided in this section, but prior to the effective date of this section, is ratified. Approval by the electors of a proposition in substantially the following form shall constitute authorization for the authority to impose the tax and to use the proceeds for any 1 or more of the purposes described in section 4:

“Shall the ______________ Authority be authorized to levy upon property in __________ County a tax not to exceed ___ mill ($____ per $1,000.00) in any 1 year, on assessed valuation as finally equalized, to be used to assist in acquiring, constructing, improving, enlarging, owning, maintaining, and operating property and facilities at __________ Airport(s)?

Yes ____.  No ___.”

The county clerk, each city and township clerk, and all other county, city, and township officials, shall undertake those steps to properly submit the proposition to the electors in the county at the election specified in the resolution of the authority. The election shall be conducted and canvassed in accordance with the Michigan election law, Act No. 116 of the Public Acts of 1954, being sections 168.1 to 168.992 of the Michigan Compiled Laws. The results of the election shall be certified to the board of the authority promptly before the date of the election. The authority shall not call more than 1 election within a calendar year for the approval of the tax authorized by subsection (2) without the approval of the legislative bodies of a majority of the members of the authority. If no election or nomination to any state, county, district, or other local office is on the ballot in a given political subdivision within the county on the day of the election regarding the airport authority proposition, and if in that subdivision there is no ballot proposition, proposal, or question submitted by that subdivision, the authority shall pay all, or if the authority proposition is not the only proposition, proposal, or question before the electorate, a pro rata portion of the reasonable costs of the election incurred by that political subdivision as determined by the county clerk.

(4) The tax authorized by this section shall be levied and collected as are all ad valorem property taxes in the state, and the secretary of the board of the authority shall at the appropriate times certify to the proper tax assessing or collecting officers of each city and township in the county the amount of taxes to be levied and collected each year for the authority by each city and township. The board of the authority shall determine on which tax roll of the city or township, if there is more than 1 roll, that the tax authorized by this section shall be collected. However, the tax shall not be levied on a July tax roll unless certified by the authority not later than the immediately preceding June 15, and shall not be levied on a December tax roll unless certified not later than the immediately preceding October 1, except that a tax authorized by this section and approved at an election held on November 3, 1987, may be levied on a December 1987 tax roll. Each tax assessing and collecting officer shall levy and collect the taxes certified by the authority and pay those taxes to the county treasurer in accordance with the same schedule as is applicable pursuant to section 43 of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.43 of the Michigan Compiled Laws, with respect to the delivery of county taxes. The county treasurer shall account for and deliver to the authority the
tax collections for authority purposes, received by the county treasurer from local collecting officers, within 10 business days after the county treasurer receives the funds. If a tax is certified for levy on a December 1987 tax roll, the reasonable and actual expenses incurred by a township, county, or city in assessing and collecting the tax on that roll, to the extent these expenses are in addition to the expense of collection and assessing any other taxes at the same time and exceed the amount of any fees imposed for the collection of the tax, shall be billed to and paid by the authority.

(5) The budget of the authority, other than the first budget, shall be adopted before commencement of the fiscal year to which the budget relates.

(6) The resolution creating the airport authority may establish or may have established conditions under which the authority shall be dissolved.


Popular name: Community Airport Authority Act