



**Senate Fiscal Agency**  
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**BILL ANALYSIS**

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House Bill 4159 (Substitute S-1 as reported)  
Sponsor: Representative Sandra Hill House  
Committee: Local Government  
Senate Committee: Local, Urban and State Affairs

**CONTENT**

The bill would amend Public Act 33 of 1951, which provides for police and fire protection for townships, villages, and cities under 15,000 population, to provide for the collection of fees imposed for certain emergency services in a manner similar to that used to collect property taxes.

The Act allows the legislative body of a municipality providing emergency police or fire service to authorize, by ordinance, the collection of fees for those services. In addition, the board of a township or county that provides emergency ambulance and inhalator service may authorize, by ordinance, the collection of fees for the service. Under the bill, the fees would be collected from the person for whose benefit the service had been rendered. The bill would delete reference to emergency police service.

The bill specifies that the legislative body of a municipality or county could provide that fees imposed for emergency fire or ambulance and inhalator services would be a lien upon property owned by the person and subject to taxation under the General Property Tax Act. The legislative body also could provide that fees that were delinquent for more than three months could be certified to the municipality's or county's tax assessing officer or agency and be entered upon the next tax roll against the property. The fees would have to be collected and the lien enforced in the same manner as provided for the collection of taxes assessed upon the tax roll and the enforcement of a lien for unpaid taxes under the General Property Tax Act. Property would not be subject to sale under the General Property Tax Act for nonpayment of the fees, however, unless the property also were subject to sale under that Act for delinquent property taxes.

MCL 41.806a

Legislative Analyst: S. Margules

**FISCAL IMPACT**

The bill would allow local units to add to property tax rolls emergency fees delinquent for more than three months. If delinquent emergency fees were added to property tax bills, the collection method would be simplified and penalties and interest fees would encourage property owners to pay. Local units would be able to collect emergency fees more easily and sooner. This bill would have no fiscal impact on State government.

Date Completed: 12-12-95

Fiscal Analyst: R. Ross

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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.