HOUSE BILL No. 5309

October 23, 1997, Introduced by Rep. Anthony and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending section 36 (MCL 211.36), as amended by 1994 PA 343.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 36. (1) The township clerk of each township, on or 2 before September 30 of each year, shall make and deliver to the 3 supervisor of the clerk's township and to the county clerk, a 4 certified copy of all statements and certificates on file and of 5 all records of any vote or resolution in the clerk's office 6 authorizing or directing money to be raised in the township by 7 taxation for township, school, highway, drain, and all other pur-8 poses, together with a statement of the aggregate amount to be 9 raised. However, if the issuance of bonds or notes or the levy 10 of taxes for school purposes has been approved by the electors 11 before September 30, this subsection does not preclude delivery

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by the clerk after September 30 of a resolution authorizing
 additional millage to be levied in the year voted. The clerk
 shall 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 of commissioners shall not levy in the year
 voted a tax levy voted on or after September 30. This subsection
 does not apply if 1 of subsections (2) through (4) applies.

8 (2) The amount of taxes that are to be levied for school 9 purposes in a school district, an intermediate school district, 10 or community or junior college district that holds an election on 11 or after September 30 and on or before November 15, or that holds 12 a second millage election under this subsection allowable pursu-13 ant to subsection (3) on or before December 7, and that are 14 approved, shall be certified for the calendar year in which the 15 election is held, only if 1 of the following applies:

16 (a) For a school district, a school millage in that district17 has been defeated in a prior election in the same calendar year.

18 (b) For a school district, the school millage election is
19 held in November on the date that school district elects its
20 board members.

(c) 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.

24 (d) For an intermediate school district, the district has a25 population greater than 1,400,000.

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(e) For an intermediate school district with a population of
 less than 1,400,000, the millage election is held on or before
 October 15.

4 (3) Except as otherwise provided in this subsection, a
5 school district, an intermediate school district, or a community
6 or junior college district shall not conduct more than 1 millage
7 election pursuant to subsection (2). If a district's operating
8 revenue is less than the total operating revenue for the previous
9 school year, the district may hold a second school millage elec10 tion pursuant to subsection (2) on or before December 7.

(4) Notwithstanding subsections (2) and (3), the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before <u>the first Tuesday</u> after the first Monday in November 30 and that are approved by the electors of that taxing unit shall be certified for that calendar year.

(5) After a millage is certified pursuant to subsections (2)
18 through (4), the appropriate county board of commissioners shall
19 meet and direct or amend its direction for the spread of millages
20 by local units in the county pursuant to the certification or
21 amended certification. If a millage is certified pursuant to
22 subsection (4) for library purposes, if a taxing unit requests by
23 resolution, the county board of commissioners for the county in
24 which the library is located also may reduce or eliminate the
25 millage previously authorized or dedicated for library purposes
26 to be levied by that taxing unit for that year and direct the

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reduction or removal of the levy to be spread by the local units
 in the county.

3 (6) The reasonable and actual expenses incurred by a town-4 ship, county, or city in assessing and collecting the school dis-5 trict, intermediate school district, or community or junior col-6 lege district taxes levied and spread pursuant to an election 7 under subsection (2) or (3) that is held after September 30, to 8 the extent these expenses are in addition to the expense of col-9 lection and assessing any other taxes at the same time and exceed 10 the amount of any fees imposed for the collection of these taxes, 11 shall be billed to and paid by the school district, intermediate 12 school district, or community or junior college district.

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