

SENATE BILL NO. 1027

March 19, 1998, Introduced by Senators JAYE, EMMONS, BULLARD, SHUGARS, V. SMITH, PETERS, DE BEAUSSAERT, MILLER, BYRUM, CHERRY, DINGELL, STILLE, MC MANUS, NORTH, DUNASKISS, ROGERS, BENNETT, STEIL, SCHWARZ, GOUGEON, SCHUETTE, KOIVISTO and GEAKE and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 39 (MCL 211.39).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 39. (1) The ~~supervisor of each township or ward, and~~
2 ~~the~~ APPROPRIATE assessing officer ~~of each city or village, as~~
3 ~~provided by law,~~ IN EACH LOCAL TAX COLLECTING UNIT shall
4 ~~proceed to~~ assess the taxes apportioned to ~~his township, or~~
5 ~~assessment district,~~ THAT LOCAL TAX COLLECTING UNIT according
6 ~~and in proportion~~ to the ~~valuations~~ TAXABLE VALUES entered
7 ~~by the board of review~~ in the assessment roll of the ~~township,~~
8 ~~ward, village, or city~~ LOCAL TAX COLLECTING UNIT for the year.
9 ~~, but if the board of review makes no entry, then on the~~
10 ~~valuation therein as entered by the supervisor or assessor. In~~
11 ~~1974 and each year thereafter personal property assessments shall~~

~~1 be divided into 2 parts, inventory and personal property other
2 than inventory and taxes shall be assessed on the 2 separate
3 items as herein provided. For the purpose of avoiding fractions
4 in computation, the assessor may add to the amount of the several
5 taxes to be raised not more than 1/2 of 1%. The excess shall
6 belong to the contingent fund of the township, city, or village,
7 except that in a city where, by special provision, county taxes
8 are now collected by the county treasurer, the excess of county
9 taxes shall belong to the contingent fund of the county.~~

10 (2) The taxes shall be separately assessed and shall be
11 entered in separate columns, or if authorized by a resolution of
12 the county board of commissioners adopted by a majority of the
13 members ~~elect thereof~~ ELECTED AND SERVING, the taxes in the
14 county shall be entered either as 1 total sum ~~—~~, or in separate
15 columns for each taxing unit. The columns shall be designated
16 ~~—~~ AS combined county taxes, combined township taxes, combined
17 city taxes, AND combined school taxes. If the taxes are entered
18 as 1 total sum ~~—~~, or as combined unit taxes, ~~there shall be~~
19 ~~printed~~ THE LOCAL TAX COLLECTING UNIT SHALL PRINT upon each tax
20 receipt the percentage ~~—~~, or tax rate ~~which~~ THAT each ~~such~~
21 tax is of the total sum ~~—~~, or is of each taxing unit sum ~~—~~. ~~In~~
22 ~~lieu thereof~~ OR SHALL ATTACH a printed statement showing the tax
23 rate of each separate tax ~~shall be attached~~ to the tax receipt
24 at the time of payment. ~~by the officer collecting the tax.~~