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SFA**BILL ANALYSIS**

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House Bill 5947 (Substitute S-1 as reported)
Sponsor: Representative Paul N. DeWeese
House Committee: Local Government and Urban Policy
Senate Committee: Finance

CONTENT

The bill would amend the General Property Tax Act to require the treasurer of a local unit of government (a city, township, or village) to remain in his or her office, or at some convenient place in the local unit, from 9 a.m. to 5 p.m. to receive taxes on the last day that taxes were due before becoming delinquent.

Currently, a local treasurer must remain in his or her office, or some convenient place in the local unit, from 9 a.m. to 5 p.m. on each Friday in December or on the preceding day if a Friday is a holiday, to receive taxes. The bill would delete these provisions. Further, currently the treasurer must receive taxes on a weekday when they are offered. The bill would delete this requirement.

(Although Section 44, which the bill would amend, refers to a "township" treasurer, Section 107(2) of the Act states, "For purposes of this act, reference to...township treasurer...includes assessing and collecting officers...whose duty it is to review an assessment roll. The word township may include city, ward, village, or, if in relation to property tax collection functions, any other local property tax collecting unit.")

MCL 211.44

Legislative Analyst: George Towne

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Date Completed: 9-25-02

Fiscal Analyst: David Zin