

# Legislative Analysis



## DESIGNEES FOR PROPERTY TAX COLLECTION

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<http://www.house.mi.gov/hfa>

**House Bill 4209 as enacted**  
**Public Act 129 of 2019**

Analysis available at  
<http://www.legislature.mi.gov>

**Sponsor: Rep. Bradley Slagh**  
**1st House Committee: Local Government and Municipal Finance**  
**2nd House Committee: Ways and Means**  
**Senate Committee: Local Government**  
**Complete to 12-20-19**

**BRIEF SUMMARY:** House Bill 4209 amends the General Property Tax Act to allow a township treasurer to appoint a designee to act on his or her behalf for tax collection purposes under certain conditions.

**FISCAL IMPACT:** House Bill 4209 would have no fiscal impact on state or local government.

### **THE APPARENT PROBLEM:**

Current law requires the treasurer of a township to maintain office hours to receive taxes during the last week of the year and on certain days when taxes are due. No other individual, not even a deputy treasurer, can receive taxes for the township during these times. As a result, if a township treasurer is unavailable during tax filing season—whether due to business or a personal emergency—taxpayers may find it difficult to file their property taxes on time. Legislation has been proposed to address this issue.

### **THE CONTENT OF THE BILL:**

Generally under the General Property Tax Act, the treasurer of a township must remain in his or her office “at some convenient place in the township” from 9 a.m. to 5 p.m. to receive taxes for the township during the following days:

- At least one business day between December 25 and December 31, unless the township has a special arrangement with a local financial institution to receive taxes on its behalf.
- The last day that taxes are due and payable before being returned as delinquent.
- The last day that taxes are due and payable for a summer tax levy before interest is added.

The bill allows the township treasurer to appoint a designee to take his or her place at the office during these times. A designee may be a deputy treasurer or other individual acting on behalf of the township treasurer in compliance with section 43 of the act who serves the township as an employee or elected official. A designee must be approved by the township board.

MCL 211.44

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