



Senate Fiscal Agency
P.O. Box 30036
Lansing, Michigan 48909-7536



Telephone: (517) 373-5383
Fax: (517) 373-1986

House Bill 4209 (Substitute H-1 as reported without amendment)
Sponsor: Representative Bradley Slagh
House Committee: Local Government and Municipal Finance
Senate Committee: Local Government

CONTENT

The bill would amend the General Property Tax Act to allow a township treasurer's designee to act on his or her behalf for tax collection purposes.

Under the Act, after receiving of the tax roll, the township treasurer or other collector must proceed to collect the taxes, and mail to each taxpayer or the taxpayer's designated agent a statement showing the description of the property against which the tax is levied, the taxable value of the property, and the amount of the tax on the property, among other things.

The expense of preparing and mailing the statement must be paid from the county, township, city, or village funds. Failure to send or receive the notice does not prejudice the right to collect or enforce the payment of the tax.

The township treasurer must remain in the office of the township treasurer at some convenient place in the township from 9 A.M. to 5 P.M. to receive taxes on certain days specified in the Act.

The bill specifies that the township treasurer, or his or her designee, would have to remain in the office of the township treasurer at some convenient place in the township from 9 A.M. to 5 P.M. to receive taxes on the days specified in the Act.

The Act requires the township to provide timely notification of which financial institutions will receive taxes for the township and which days the treasurer will be in the office to receive taxes. Under the bill, the township would have to provide timely notification of which days the treasurer or his or her designee would be in the office to receive taxes. As used in the bill, "designee" would mean a deputy treasurer or other individual who serves the township as an employee or elected official and is approved by the township board to serve as the designee.

MCL 211.44

Legislative Analyst: Stephen Jackson

FISCAL IMPACT

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

Date Completed: 10-14-19

Fiscal Analyst: Ryan Bergan