



Senate Fiscal Agency  
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House Bill 4209 (Substitute H-1 as passed by the House)  
Sponsor: Representative Bradley Slagh  
House Committee: Local Government and Municipal Finance  
Ways and Means  
Senate Committee: Local Government

Date Completed: 10-1-19

### **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 the following days:

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

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 listed above.

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: Drew Krogulecki

## **FISCAL IMPACT**

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

Fiscal Analyst: Ryan Bergan

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.