

SENATE BILL NO. 22

January 13, 2021, Introduced by Senator RUNESTAD and referred to the Committee on Elections.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 24f and 36 (MCL 211.24f and 211.36), section
24f as amended by 2000 PA 244 and section 36 as amended by 1997 PA
138.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 24f. (1) If a taxing unit submits a proposal on the
2 question of authorizing the issuance of bonds, imposing a new
3 millage, or increasing or renewing an existing millage, except an

1 ad valorem special assessment millage for police or fire protection
2 under 1951 PA 33, MCL 41.801 to 41.813, the ballot ~~shall~~**must** fully
3 disclose each local unit of government to which the revenue from
4 that millage will be disbursed. As used in this subsection:

5 (a) "Local unit of government" means a county, city, village,
6 township, school district, intermediate school district, community
7 college district, public library, or local authority created under
8 state law.

9 (b) "Public library" means that term as defined in section 2
10 of the state aid to public libraries act, 1977 PA 89, MCL 397.552.

11 (2) In addition to the requirement set forth in subsection (1)
12 and any other requirement provided by law, when submitting a
13 proposal on the question of authorizing a millage rate to be levied
14 under this act, the ballot ~~shall~~**must** state all of the following:

15 (a) The millage rate to be authorized.

16 (b) The estimated amount of revenue that will be collected in
17 the first year that the millage is authorized and levied.

18 (c) The duration of the millage in years.

19 (d) A clear statement of the purpose for the millage.

20 (e) A clear statement indicating whether the proposed millage
21 is a renewal of a previously authorized millage or the
22 authorization of a new additional millage.

23 (3) In addition to any other requirement provided by law, when
24 submitting a proposal to authorize the issuance of bonds, the
25 ballot ~~shall~~**must** state all of the following:

26 (a) The principal amount to be borrowed.

27 (b) The maximum number of years the bonds may be outstanding,
28 exclusive of any refunding.

29 (c) A clear statement of the purpose for which the proceeds of

1 the bonds will be used.

2 (d) For bonds other than bonds that are intended to be paid
3 from a separate revenue source or from taxes levied in less than
4 the entire taxing unit, the estimated millage that will be levied
5 for the proposed bonds in the first year that the levy is
6 authorized and the estimated simple average annual millage that
7 will be required to retire the debt. Inaccuracies in the estimates
8 provided under this subdivision shall not affect the validity of
9 the bonds, the general obligation unlimited tax status requiring
10 the levy of taxes sufficient to pay the bonds, or the results of an
11 election.

12 (e) For bonds that are intended to be paid from a separate
13 revenue source or from taxes levied in less than the entire taxing
14 unit, the primary source of the revenue that is intended to be used
15 to retire the bonds.

16 (4) ~~A~~**Before January 1, 2022, a** taxing unit shall hold not
17 more than 2 elections in a calendar year concerning the
18 authorization of a millage rate greater than the product of the
19 immediately preceding year's reduced maximum authorized rate or
20 rates as defined in section ~~34d(16)~~**34d** multiplied by the current
21 year's millage reduction fraction, regardless of the number of
22 questions presented at the election. **After December 31, 2021, a**
23 **local taxing unit shall only submit a proposal on a question of**
24 **imposing a new millage or increasing or renewing an existing**
25 **millage at an election held on the November regular election date**
26 **as provided in section 641 of the Michigan election law, 1954 PA**
27 **116, MCL 168.641.**

28 (5) A taxing unit that levies a millage under this act shall
29 not submit a single question to the electors of the taxing unit

1 requesting both the renewal of voter authorized millage and the
2 authorization of new additional millage if the additional millage
3 is greater than 0.5 mill. If authorization to levy **a** millage has
4 expired and the taxing unit submits to the electors the
5 authorization of **a** millage greater than the number of expired mills
6 reduced pursuant to the millage reduction in section ~~34d(11)~~,
7 **34d(7)**, and if the additional millage is greater than 0.5 mill, the
8 taxing unit shall submit 1 question for authorization of the number
9 of expired mills reduced pursuant to the millage reduction in
10 section ~~34d(11)~~**34d(7)** and 1 or more additional questions for the
11 authorization of **the** millage in excess of that amount.

12 Sec. 36. (1) The township clerk of each township, on or before
13 September 30 of each year, shall make and deliver to the supervisor
14 of the clerk's township and to the county clerk, a certified copy
15 of all statements and certificates on file and of all records of
16 any vote or resolution in the clerk's office authorizing or
17 directing money to be raised in the township by taxation for
18 township, school, highway, drain, and all other purposes, together
19 with a statement of the aggregate amount to be raised. However, if
20 the issuance of bonds or notes or the levy of taxes for school
21 purposes has been approved by the electors before September 30,
22 this subsection does not preclude delivery by the clerk after
23 September 30 of a resolution authorizing additional millage to be
24 levied in the year voted. The clerk shall present the copies to the
25 county board of commissioners at its annual meeting and file the
26 copies in the clerk's office. The county board of commissioners
27 shall not levy in the year voted a tax levy voted on or after
28 September 30. This subsection does not apply if 1 of subsections
29 (2) through (4) applies.

1 (2) The amount of taxes that are to be levied for school
 2 purposes in a school district, an intermediate school district, or
 3 community or junior college district that holds an election on or
 4 after September 30 and on or before November 15, or, **subject to**
 5 **subsection (7)**, that holds a second millage election under this
 6 subsection allowable pursuant to subsection (3) on or before
 7 December 7, and that are approved, ~~shall~~**must** be certified for the
 8 calendar year in which the election is held, only if 1 of the
 9 following applies:

10 (a) ~~For~~**Subject to subsection (7), for** a school district, a
 11 school millage in that district has been defeated in a prior
 12 election in the same calendar year.

13 (b) For a school district, the school millage election is held
 14 in November on the date that school district elects its board
 15 members.

16 (c) ~~For~~**Subject to subsection (7), for** a community or junior
 17 college district, a community or junior college millage in that
 18 district has been defeated in a prior election in the same calendar
 19 year.

20 (d) For an intermediate school district, the district has a
 21 population greater than 1,400,000.

22 (e) For an intermediate school district with a population of
 23 less than 1,400,000, the millage election is held on or before
 24 October 15.

25 (3) Except as otherwise provided in this subsection, a school
 26 district, an intermediate school district, or a community or junior
 27 college district shall not conduct more than 1 millage election
 28 pursuant to subsection (2). ~~If~~**Subject to subsection (7), if** a
 29 district's operating revenue is less than the total operating

1 revenue for the previous school year, the district may hold a
2 second school millage election pursuant to subsection (2) on or
3 before December 7.

4 (4) Notwithstanding subsections (2) and (3), and except as
5 otherwise provided in this subsection, the amount of taxes that are
6 to be levied for any purpose by a taxing unit that holds an
7 election in any year on or before the first Tuesday after the first
8 Monday in November and that are approved by the electors of that
9 taxing unit shall be certified for that calendar year. In 1997
10 only, the amount of taxes that are to be levied for any purpose by
11 a taxing unit that holds an election in any year on or before
12 November 30 and that are approved by the electors of that taxing
13 unit shall be certified for that calendar year.

14 (5) After a millage is certified pursuant to subsections (2)
15 through (4), the appropriate county board of commissioners shall
16 meet and direct or amend its direction for the spread of millages
17 by local units in the county pursuant to the certification or
18 amended certification. If a millage is certified pursuant to
19 subsection (4) for library purposes, if a taxing unit requests by
20 resolution, the county board of commissioners for the county in
21 which the library is located also may reduce or eliminate the
22 millage previously authorized or dedicated for library purposes to
23 be levied by that taxing unit for that year and direct the
24 reduction or removal of the levy to be spread by the local units in
25 the county.

26 (6) The reasonable and actual expenses incurred by a township,
27 county, or city in assessing and collecting the school district,
28 intermediate school district, or community or junior college
29 district taxes levied and spread pursuant to an election under

1 subsection (2) or (3) that is held after September 30, to the
2 extent these expenses are in addition to the expense of collection
3 and assessing any other taxes at the same time and exceed the
4 amount of any fees imposed for the collection of these taxes, ~~shall~~
5 **must** be billed to and paid by the school district, intermediate
6 school district, or community or junior college district.

7 **(7) Beginning January 1, 2022, this section is subject to the**
8 **limitation in section 24f(4).**