IRON ORE TAX (EXCERPT)
Act 68 of 1963

207.277 Separate roll; spread of tax; nonpayment; distribution of collections.

Sec. 7.

The township supervisor or assessing officer of the city shall remove from the list of land descriptions assessed and taxed under the general property tax law the land descriptions of the property taxed under the provisions of this act, and shall enter the land descriptions on a separate roll. The supervisor or assessor shall spread the specific tax as certified to him by the state geologist or his duly authorized deputy against the lands and the township or city treasurer shall collect the specific tax at the same time, in the same manner and subject to the same collection charges as general property taxes. Lands listed and taxed under the provisions of this act shall be subject to return and sale for nonpayment of taxes in the same manner, at the same time and under the same penalties as lands returned and sold for nonpayment of taxes levied under the general property tax laws. No valuation shall be determined for descriptions under this act, and such lands shall not be considered by the county board of supervisors or by the state board of equalization in connection with county or state equalization for taxation purposes. All sums collected under the provisions of this act shall be distributed by the township treasurer to school districts and to governmental units in the same proportion as the general property taxes, including a millage voted in excess of the 15 mill tax limitation, are distributed. The amounts so distributed may be used by the school districts and governmental units for operating expenses, for capital improvements, for the accumulation of reserves in a building and sites fund, or for the payment of interest or principal on bonds.

History: 1963, Act 68, Eff. Sept. 6, 1963
Effective Date: For transfer of powers and duties of department of environmental quality to department of natural resources and environment, see E.R.O. No. 2009-31, compiled at MCL 324.99919.