

SINGLE BUSINESS TAX ACT (EXCERPT)
Act 228 of 1975

***** 208.138 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

208.138 Report of local property taxes to department of treasury; failure to report; report of local property taxes and total state equalized value to department of management and budget; report of tax collections available for distribution; warrant.

Sec. 138. (1) Each city, village, township, and county shall report its local property taxes to the department of treasury as required by Act No. 282 of the Public Acts of 1905, as amended, being sections 207.1 to 207.21 of the Michigan Compiled Laws. The local property taxes of eligible authorities levied within that assessing unit shall be reported separately on the form filed by the assessing unit by December 1 of each year. If a city, village, county, township, or eligible authority fails to so report, its local property tax rate shall be entered as zero for the preceding calendar year. The department of treasury shall report to the department of management and budget not later than May 15 each year the local property taxes and the total state equalized value for each city, village, township, and county for the preceding calendar year.

(2) The department of treasury shall report to the department of management and budget the tax collections available for distribution. The department of management and budget may make the distribution in a single warrant.

History: 1975, Act 228, Eff. Jan. 1, 1976.