



**House
Legislative
Analysis
Section**

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TAX CERTIFICATION DEADLINE

House Bill 5280 (Substitute H-2)
First Analysis (9-24-92)

Sponsor: Rep. Pat Gagliardi
Committee: Taxation

THE APPARENT PROBLEM:

The General Property Tax Act requires that voters approve changes or renewals of millage rates by September 30 in order for local governments to collect revenue based on those rates in the same tax year. Routinely, there are requests each year for legislation extending the deadline in special cases.

THE CONTENT OF THE BILL:

The bill would amend the General Property Tax Act to extend the tax certification deadline for taxes levied for police or fire services, for the purchase of fire trucks and fire lighting equipment, or for updating fire stations in a township that holds an election after September 30, 1992, and on or before November 3, 1992.

MCL 211.36

FISCAL IMPLICATIONS:

There is no information at present.

ARGUMENTS:

For:

The bill would allow, as is common practice, the late certification of property taxes in special cases. The bill is said to apply to Grosse Ile and White Lake townships.

POSITIONS:

There are no positions at present.

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