



**House
Legislative
Analysis
Section**

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TAX CERTIFICATION DEADLINE

House Bill 5280 as enrolled
Second Analysis (1-5-92)

Sponsor: Rep. Pat Gagliardi
House Committee: Taxation
Senate Committee: Finance

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.

* for maintenance and improvement of roads and bridges in a county or for matching funds for road improvements within a township holding an election after September 30, 1992, and on or before November 3, 1992.

* for township purposes by a township holding an election after September 30, 1992, and on or before November 3, 1992.

* by any other local unit holding an election after September 30, 1992, and on or before December 22, 1992, if the taxes were approved by a majority of the members of the county board of commissioners of the county in which the local unit is located.

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 a number of townships, including Grosse Ile, White Lake, Woodstock, Ridgeway, Bruce, Yankee, and Northfield townships.

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