

HOUSE BILL No. 4758

April 30, 1991, Introduced by Reps. Brown, Gilmer, Shugars, Jondahl, Berman, Keith, Barns, Willis Bullard and Bryant and referred to the Committee on Taxation.

A bill to amend section 12 of Act No. 24 of the Public Acts of 1989, entitled

"The district library establishment act,"

being section 397.182 of the Michigan Compiled Laws; and to add sections 13a, 13b, 13c, and 13d.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 12 of Act No. 24 of the Public Acts of
2 1989, being section 397.182 of the Michigan Compiled Laws, is
3 amended and sections 13a, 13b, 13c, and 13d are added to read as
4 follows:

5 Sec. 12. (1) A board may do 1 or more of the following:

6 (a) Establish, maintain, and operate a public library for
7 the district.

8 (b) Appoint and remove officers from among its members.

1 (c) Appoint and remove a librarian and necessary assistants
2 and fix their compensation.

3 (d) Acquire real or personal property for use for library
4 purposes by purchase, land contract, installment purchase con-
5 tract, lease with or without option to purchase, or title retain-
6 ing contract.

7 (e) Erect buildings.

8 (f) Supervise and control district library property.

9 (g) Enter into a contract to receive library-related service
10 from or give library-related service to a library or a municipal-
11 ity within or without the district.

12 (h) Adopt bylaws and regulations, not inconsistent with this
13 act, governing the board and the district library.

14 (i) Propose and levy upon approval of the electors as pro-
15 vided in this act a tax for support of the district library.

16 (j) Borrow money pursuant to the district library financing
17 act, Act No. 265 of the Public Acts of 1988, being sections
18 397.281 to 397.290 of the Michigan Compiled Laws.

19 (k) Issue bonds pursuant to Act No. 265 of the Public Acts
20 of 1988.

21 (l) Accept gifts and grants for the district library.

22 (m) Do any other thing necessary for conducting the district
23 library service, the cost of which shall be charged against the
24 district library fund.

25 (2) A board may reimburse a board member for necessary
26 expenses that the member incurs in the performance of official
27 duties. A board may compensate board members for attending

1 meetings of the board and shall include the amount of
2 compensation in the annual budget. Compensation shall not exceed
3 \$30.00 per board member per meeting. A board member shall not be
4 compensated for attending more than 52 meetings per year.

5 (3) ~~Money~~ EXCEPT AS OTHERWISE PROVIDED IN SECTION 13A,
6 MONEY for the district library shall be paid to the board and
7 deposited in a fund known as the district library fund. The
8 board shall exclusively control the expenditure of money depos-
9 ited in the district library fund.

10 SEC. 13A. (1) BY ADOPTION OF A RESOLUTION OF ITS BOARD, A
11 DISTRICT LIBRARY AUTHORIZED TO LEVY A PROPERTY TAX MAY DETERMINE
12 TO IMPOSE A SUMMER PROPERTY TAX LEVY. THE RESOLUTION BY ITS
13 TERMS MAY BE APPLICABLE UNTIL REVOKED BY THE BOARD OR FOR LEVIES
14 IN ANY YEAR SPECIFIED IN THE RESOLUTION. BEFORE JANUARY 1 OF
15 EACH YEAR TO WHICH THE RESOLUTION APPLIES, THE DISTRICT LIBRARY
16 SHALL REQUEST EACH CITY AND TOWNSHIP LOCATED IN THE DISTRICT TO
17 AGREE TO COLLECT THE SUMMER LEVY IN THAT YEAR OF EITHER THE TOTAL
18 OR 1/2, AS SPECIFIED IN THE RESOLUTION, OF THE DISTRICT LIBRARY
19 PROPERTY TAXES. NOTICE OF THE MEETING OF THE BOARD AT WHICH THE
20 RESOLUTION WILL BE OFFERED FOR ADOPTION SHALL BE PUBLISHED BY THE
21 DISTRICT LIBRARY, NOT LESS THAN 6 DAYS BEFORE HOLDING THE MEET-
22 ING, IN A NEWSPAPER OF GENERAL CIRCULATION IN THE DISTRICT. THE
23 NOTICE SHALL SPECIFY THE TIME, DATE, AND PLACE OF THE PUBLIC
24 MEETING, SHALL BE NOT LESS THAN 8 VERTICAL INCHES AND 4 HORIZON-
25 TAL INCHES, SHALL BE IN NOT LESS THAN 12-POINT TYPE, SHALL BE
26 PRECEDED BY A HEADLINE IN NOT LESS THAN 18-POINT TYPE STATING
27 "NOTICE OF A PUBLIC MEETING TO INSTITUTE A SUMMER PROPERTY TAX

1 LEVY", SHALL CONTAIN A CONCISE STATEMENT OF THE CONTENTS AND
2 PURPOSE OF THE PROPOSED RESOLUTION, AND SHALL NOT BE PLACED IN
3 THAT PORTION OF THE NEWSPAPER RESERVED FOR CLASSIFIED ADVERTISE-
4 MENTS AND LEGAL NOTICES. UPON RECEIPT OF THE REQUEST, THE LEGIS-
5 LATIVE BODY OF THE CITY OR TOWNSHIP SHALL NEGOTIATE THE REASON-
6 ABLE EXPENSES FOR COLLECTION OF THE DISTRICT LIBRARY'S SUMMER
7 PROPERTY TAX LEVY THAT THE CITY OR TOWNSHIP MAY BILL UNDER
8 SECTION 13C OR 13D. IF A CITY OR TOWNSHIP AND THE DISTRICT
9 LIBRARY REACH AN AGREEMENT WITHIN 30 DAYS OF RECEIPT OF THE DIS-
10 TRICT LIBRARY'S REQUEST FOR THE COLLECTION OF THE DISTRICT
11 LIBRARY'S SUMMER PROPERTY TAX LEVY, INCLUDING AN AGREEMENT ON THE
12 AMOUNT OF REASONABLE EXPENSES THAT THE CITY OR TOWNSHIP MAY BILL
13 UNDER SECTION 13C OR 13D, SECTION 13C SHALL GOVERN THE OTHER
14 TERMS OF A CITY'S AGREEMENT AND SECTION 13D SHALL GOVERN THE
15 OTHER TERMS OF A TOWNSHIP'S AGREEMENT.

16 (2) IF A CITY OR TOWNSHIP AND THE DISTRICT LIBRARY FAIL TO
17 REACH AN AGREEMENT PURSUANT TO SUBSECTION (1) FOR THE COLLECTION
18 OF THE SUMMER PROPERTY TAX LEVY OF A DISTRICT LIBRARY, THEN,
19 SUBJECT TO SUBSECTION (3), THE DISTRICT LIBRARY MAY NEGOTIATE,
20 UNTIL APRIL 1, A PROPOSED AGREEMENT WITH THE COUNTY TREASURER TO
21 COLLECT ITS SUMMER PROPERTY TAX LEVY AGAINST PROPERTY LOCATED IN
22 THAT CITY OR TOWNSHIP. IF A PROPOSED AGREEMENT WITH THE COUNTY
23 TREASURER IS NOT REACHED BY APRIL 1, THE DISTRICT LIBRARY MAY
24 DETERMINE TO SERVE AS THE PROPERTY TAX COLLECTING UNIT AND COL-
25 LECT ITS OWN SUMMER PROPERTY TAX LEVY AGAINST PROPERTY IN THAT
26 CITY OR TOWNSHIP.

1 (3) IF, PURSUANT TO SUBSECTION (2), THE DISTRICT LIBRARY HAS
2 DETERMINED TO COLLECT ITS OWN SUMMER PROPERTY TAX LEVY OR HAS
3 REACHED A PROPOSED AGREEMENT WITH A COUNTY TREASURER ON THE COL-
4 LECTION OF ITS SUMMER PROPERTY TAX LEVY AGAINST PROPERTY LOCATED
5 IN A CITY OR TOWNSHIP WITH WHICH AN AGREEMENT TO COLLECT THE LEVY
6 COULD NOT BE MADE PURSUANT TO SUBSECTION (1), THE DISTRICT
7 LIBRARY SHALL NOTIFY BY APRIL 15 THAT CITY OR TOWNSHIP OF THE
8 TERMS OF THE STATEMENT REQUIRED BY SUBSECTION (4)(B) AND THE CITY
9 OR TOWNSHIP MAY, NOT LATER THAN APRIL 30, EXERCISE AN OPTION TO
10 COLLECT THE DISTRICT LIBRARY'S SUMMER PROPERTY TAX LEVY PURSUANT
11 TO THE TERMS OF SECTION 13C OR 13D.

12 (4) COLLECTION OF ALL OR PART OF A DISTRICT LIBRARY'S PROP-
13 ERTY TAX LEVY BY A COUNTY TREASURER OR BY THE DISTRICT LIBRARY
14 SHALL COMPLY WITH ALL OF THE FOLLOWING:

15 (A) COLLECTION SHALL BE EITHER 1/2 OR THE TOTAL OF THE PROP-
16 ERTY TAX LEVY AGAINST THE PROPERTIES, AS SPECIFIED FOR THAT YEAR
17 IN THE RESOLUTION OF THE BOARD.

18 (B) THE ACTUAL COST OF THE COLLECTION THAT THE DISTRICT
19 LIBRARY HAS AGREED TO INCUR ITSELF OR TO PAY THE COUNTY TREASURER
20 AND THAT IS IN ADDITION TO ANY FEES IMPOSED PURSUANT TO SUBDIVI-
21 SION (G), AND THE AGGREGATE AMOUNT OF COSTS OF COLLECTION THE
22 DISTRICT LIBRARY HAS AGREED TO INCUR OR THE COUNTY TREASURER MAY
23 RECEIVE FROM DISTRICT LIBRARY PAYMENTS AND FROM FEES AND CHARGES
24 IMPOSED PURSUANT TO SUBDIVISION (G) SHALL BE STATED IN WRITING
25 AND REPORTED TO THE STATE TREASURER.

26 (C) BEFORE JUNE 30, THE COUNTY TREASURER OR, IF THE DISTRICT
27 LIBRARY IS COLLECTING ITS OWN SUMMER PROPERTY TAX LEVY, THE

1 DISTRICT LIBRARY TREASURER SHALL SPREAD THE TAXES BEING COLLECTED
2 IN TERMS OF MILLAGES ON THE ASSESSMENT ROLL, ASSESS THE AMOUNT OF
3 TAX LEVIED IN PROPORTION TO THE STATE EQUALIZED VALUATION, AND
4 PREPARE A TAX ROLL THAT COMMANDS THE APPROPRIATE TREASURER TO
5 COLLECT ON JULY 1 THE TAXES INDICATED AS DUE ON THE TAX ROLL.

6 (D) TAXES AUTHORIZED TO BE COLLECTED BECOME A LIEN AGAINST
7 THE PROPERTY ON WHICH ASSESSED, AND DUE FROM THE OWNER OF THAT
8 PROPERTY, ON JULY 1.

9 (E) TAXES SHALL BE COLLECTED ON OR BEFORE SEPTEMBER 14 AND
10 ALL TAXES AND INTEREST IMPOSED PURSUANT TO SUBDIVISION (F) NOT
11 PAID BEFORE MARCH 1 SHALL BE RETURNED AS DELINQUENT ON MARCH 1.
12 TAXES DELINQUENT UNDER THIS SUBDIVISION SHALL BE COLLECTED PURSU-
13 ANT TO THE GENERAL PROPERTY TAX ACT, ACT NO. 206 OF THE PUBLIC
14 ACTS OF 1893, BEING SECTIONS 211.1 TO 211.157 OF THE MICHIGAN
15 COMPILED LAWS.

16 (F) INTEREST SHALL BE ADDED TO TAXES COLLECTED AFTER
17 SEPTEMBER 14 AT THAT RATE IMPOSED BY SECTION 59 OF ACT NO. 206 OF
18 THE PUBLIC ACTS OF 1893, BEING SECTION 211.59 OF THE MICHIGAN
19 COMPILED LAWS, ON DELINQUENT PROPERTY TAX LEVIES THAT BECAME A
20 LIEN IN THE SAME YEAR.

21 (G) ALL OR A PORTION OF FEES OR CHARGES, OR BOTH, AUTHORIZED
22 UNDER SECTION 44 OF ACT NO. 206 OF THE PUBLIC ACTS OF 1893, BEING
23 SECTION 211.44 OF THE MICHIGAN COMPILED LAWS, MAY BE IMPOSED ON
24 TAXES PAID BEFORE MARCH 1 AND SHALL BE RETAINED BY THE TREASURER
25 ACTUALLY PERFORMING THE COLLECTION OF THE SUMMER PROPERTY TAX
26 LEVY OF THE DISTRICT LIBRARY, REGARDLESS OF WHETHER ALL OR PART

1 OF THESE FEES OR CHARGES, OR BOTH, HAVE BEEN WAIVED BY THE
2 TOWNSHIP OR CITY.

3 (5) AN AGREEMENT FOR THE COLLECTION OF A SUMMER PROPERTY TAX
4 LEVY OF A DISTRICT LIBRARY WITH A COUNTY TREASURER SHALL INCLUDE
5 A SCHEDULE FOR DELIVERING COLLECTIONS TO THE DISTRICT LIBRARY.

6 (6) TO THE EXTENT APPLICABLE AND CONSISTENT WITH THE
7 REQUIREMENTS OF THIS SECTION, THE PROVISIONS OF ACT NO. 206 OF
8 THE PUBLIC ACTS OF 1893, APPLY TO PROCEEDINGS IN RELATION TO THE
9 ASSESSMENT, SPREADING, AND COLLECTION OF TAXES PURSUANT TO THIS
10 SECTION. ADDITIONALLY, IN RELATION TO THE ASSESSMENT, SPREADING,
11 AND COLLECTION OF TAXES PURSUANT TO THIS SECTION, THE COUNTY
12 TREASURER OR, IF THE DISTRICT LIBRARY IS COLLECTING ITS OWN
13 SUMMER PROPERTY TAX LEVY, THE DISTRICT LIBRARY TREASURER HAS
14 POWERS AND DUTIES SIMILAR TO THOSE PRESCRIBED BY ACT NO. 206 OF
15 THE PUBLIC ACTS OF 1893, FOR TOWNSHIP SUPERVISORS, TOWNSHIP
16 CLERKS, AND TOWNSHIP TREASURERS. HOWEVER, THIS SECTION DOES NOT
17 TRANSFER ANY AUTHORITY OVER THE ASSESSMENT OF PROPERTY.

18 (7) IF A COUNTY TREASURER OR THE DISTRICT LIBRARY TREASURER
19 COLLECTS THE SUMMER PROPERTY TAX LEVY OF THE DISTRICT, THE TOWN-
20 SHIP OR CITY SHALL DELIVER BY JUNE 1 A CERTIFIED COPY OF THE
21 ASSESSMENT ROLL CONTAINING STATE EQUALIZED VALUATIONS FOR EACH
22 PARCEL OF TAXABLE PROPERTY LOCATED IN BOTH THE DISTRICT AND THE
23 TOWNSHIP OR CITY TO THE TREASURER COLLECTING THE SUMMER PROPERTY
24 TAX LEVY OF THE DISTRICT LIBRARY. THE COUNTY TREASURER OR THE
25 DISTRICT LIBRARY TREASURER RECEIVING THIS CERTIFIED COPY OF THE
26 ASSESSMENT ROLL SHALL REMIT THE NECESSARY COST INCIDENT TO THE
27 REPRODUCTION OF THE ASSESSMENT ROLL TO THE TOWNSHIP OR CITY.

1 (8) A COUNTY TREASURER OR DISTRICT LIBRARY TREASURER
2 COLLECTING TAXES PURSUANT TO THIS SECTION SHALL BE BONDED FOR TAX
3 COLLECTION IN THE SAME AMOUNT AND IN THE SAME MANNER AS A TOWN-
4 SHIP TREASURER WOULD BE FOR UNDERTAKING THE DUTIES PRESCRIBED BY
5 THIS SECTION.

6 (9) AN AGREEMENT FOR THE COLLECTION OF A SUMMER PROPERTY TAX
7 LEVY BETWEEN A DISTRICT LIBRARY AND A COUNTY MAY COVER SUMMER
8 COLLECTIONS FOR 2 YEARS. IF AN AGREEMENT COVERS SUMMER COLLEC-
9 TIONS FOR 2 YEARS, THE RESOLUTION, REQUEST, AND NOTICE REQUIRED
10 BY SUBSECTION (1), THE NEGOTIATIONS AND DETERMINATION OF THE DIS-
11 TRICT LIBRARY TO SERVE AS PROPERTY TAX COLLECTING UNIT PROVIDED
12 BY SUBSECTION (2), AND THE OPTION TO RECONSIDER PROVIDED BY SUB-
13 SECTION (3) DO NOT APPLY FOR SUMMER COLLECTIONS IN THE SECOND
14 YEAR.

15 (10) IF COLLECTIONS ARE MADE PURSUANT TO THIS SECTION BY A
16 COUNTY TREASURER OR BY THE DISTRICT LIBRARY TREASURER, PAYMENTS
17 FROM A DISTRICT LIBRARY FOR COLLECTING ITS SUMMER PROPERTY TAX
18 LEVY AND REVENUES GENERATED FROM COLLECTION FEES SHALL BE DEPOS-
19 ITED, WHEN RECEIVED OR COLLECTED, IN A CURRENT DISTRICT LIBRARY
20 TAX COLLECTION FUND, FROM WHICH THE COUNTY TREASURER OR DISTRICT
21 LIBRARY TREASURER SHALL PAY FOR THE COST OF COLLECTING THE DIS-
22 TRICT LIBRARY'S SUMMER PROPERTY TAX LEVY. THE CURRENT DISTRICT
23 LIBRARY TAX COLLECTION FUND SHALL BE SEGREGATED FROM ALL OTHER
24 FUNDS, AND, ONCE THE CURRENT DISTRICT LIBRARY TAX COLLECTION FUND
25 IS ESTABLISHED, MONEY SHALL NOT BE WITHDRAWN EXCEPT UPON AN
26 ORDER, CHECK, OR DRAFT OF THE COLLECTING TREASURER FOR THE
27 PURPOSE OF PAYING 1 OR MORE OF THE FOLLOWING COSTS:

1 (A) THE COST OF SPECIAL DEPUTY TREASURERS AND EQUIPMENT
2 DIRECTLY INVOLVED IN THE COLLECTION OF CURRENT PROPERTY TAXES.

3 (B) THE COST OF SERVICES DETERMINED NECESSARY BY THE COL-
4 LECTING TREASURER TO COLLECT THE SUMMER PROPERTY TAX LEVY OF THE
5 DISTRICT LIBRARY.

6 (C) THE CONTRACT PAYMENTS TO ANY PERSON, FIRM, OR CORPORA-
7 TION EMPLOYED BY THE COLLECTING TREASURER TO ASSIST IN THE COL-
8 LECTION OF THE CURRENT PROPERTY TAXES.

9 (11) ALL SURPLUS MONEY IN A CURRENT DISTRICT LIBRARY TAX
10 COLLECTION FUND SHALL BE INVESTED BY THE COLLECTING TREASURER IN
11 ANY INVESTMENT AUTHORIZED BY SECTION 1 OF ACT NO. 20 OF THE
12 PUBLIC ACTS OF 1943, BEING SECTION 129.91 OF THE MICHIGAN
13 COMPILED LAWS. THE COUNTY TREASURER AND THE DISTRICT LIBRARY
14 TREASURER SHALL PUBLISH, ON MARCH 1 OF THE YEAR AFTER THE TREA-
15 SURER FIRST COLLECTS THE SUMMER PROPERTY TAX LEVY OF A DISTRICT
16 LIBRARY AND EACH YEAR THEREAFTER, AN ANNUAL REPORT ON THE STATUS
17 OF THE FUND FOR THE LAST YEAR ENDING DECEMBER 31. THE REPORT
18 SHALL SHOW THE TOTAL CHARGES, EXPENSES, AND YEAR-END SURPLUS.

19 (12) MONEY IN THE CURRENT DISTRICT LIBRARY TAX COLLECTION
20 FUND SHALL NOT BE TRANSFERRED TO THE GENERAL FUND OF THE COUNTY
21 OR THE DISTRICT LIBRARY FUND OR MADE THE SUBJECT OF APPROPRIATION
22 BY THE COUNTY OR DISTRICT LIBRARY. ANY SURPLUS IN A CURRENT DIS-
23 TRICT LIBRARY TAX COLLECTION FUND SHALL BE USED BY THE COUNTY
24 TREASURER OR DISTRICT LIBRARY TREASURER TO REDUCE THE FOLLOWING
25 COSTS FOR THE NEXT SUMMER PROPERTY TAX LEVY OF A DISTRICT LIBRARY
26 THAT IS COLLECTED BY THE COUNTY TREASURER OR DISTRICT LIBRARY
27 TREASURER:

1 (A) THE ACTUAL COSTS OF COLLECTION, IN EXCESS OF FEES AND
2 CHARGES, INCURRED OR PAID PURSUANT TO SUBSECTION (4)(B).

3 (B) THE FEES AND CHARGES IMPOSED PURSUANT TO SUBSECTION
4 (4)(G).

5 (13) A CITY TREASURER, TOWNSHIP TREASURER, COUNTY TREASURER,
6 OR DISTRICT LIBRARY TREASURER WHO COLLECTS PURSUANT TO THIS SEC-
7 TION, SECTION 13C, OR SECTION 13D THE SUMMER PROPERTY TAX LEVY OF
8 A DISTRICT LIBRARY AGAINST PROPERTY ELIGIBLE FOR A DEFERRAL OF
9 SUMMER PROPERTY TAXES UNDER SECTION 51 OF ACT NO. 206 OF THE
10 PUBLIC ACTS OF 1893, BEING SECTION 211.51 OF THE MICHIGAN
11 COMPILED LAWS, OR, IF NOT ELIGIBLE FOR DEFERRAL UNDER SECTION 51
12 OF ACT NO. 206 OF THE PUBLIC ACTS OF 1893, AGAINST PROPERTY CLAS-
13 SIFIED AS AGRICULTURAL REAL PROPERTY IF THE GROSS RECEIPTS OF THE
14 AGRICULTURAL OR HORTICULTURAL OPERATIONS IN THE PREVIOUS YEAR OR
15 THE AVERAGE GROSS RECEIPTS OF THE OPERATIONS IN THE PREVIOUS 3
16 YEARS ARE NOT LESS THAN THE HOUSEHOLD INCOME OF THE OWNER IN THE
17 PREVIOUS YEAR, SHALL DEFER THE COLLECTION OF THESE SUMMER PROP-
18 ERTY TAXES WITHOUT PENALTY OR INTEREST UNTIL THE FOLLOWING
19 FEBRUARY 15 UPON A FILING BY THE TAXPAYER OF AN INTENT TO DEFER
20 WITH THE PROPERTY TAX COLLECTING TREASURER IN THE SAME MANNER AS
21 PROVIDED BY SECTION 51 OF ACT NO. 206 OF THE PUBLIC ACTS OF
22 1893. THE TREASURER OF A CITY, TOWNSHIP, DISTRICT LIBRARY, OR
23 COUNTY WHO COLLECTS THE SUMMER PROPERTY TAX LEVY OF A DISTRICT
24 LIBRARY ALSO SHALL COMPLY WITH THE PUBLICATION AND ASSISTANCE
25 REQUIREMENTS OF SECTION 51 OF ACT NO. 206 OF THE PUBLIC ACTS OF
26 1893, WITH RESPECT TO PROPERTY ELIGIBLE FOR A DEFERRAL UNDER THIS
27 SUBSECTION.

1 SEC. 13B. (1) EXCEPT AS PROVIDED BY SUBSECTION (2), THE
2 ADOPTION BY A DISTRICT LIBRARY BOARD PURSUANT TO SECTION 13A OF A
3 RESOLUTION TO IMPOSE A SUMMER PROPERTY TAX LEVY REPRESENTS A
4 REQUEST TO EACH CITY AND TOWNSHIP IN WHICH THE DISTRICT LIBRARY
5 IS LOCATED TO COLLECT ITS SUMMER PROPERTY TAX LEVY, BUT IS EFFEC-
6 TIVE TO IMPOSE THE SUMMER PROPERTY TAX LEVY ONLY UPON PROPERTY,
7 TAXABLE BY THE DISTRICT LIBRARY, THAT IS LOCATED IN EITHER OF THE
8 FOLLOWING:

9 (A) THE CITY OR TOWNSHIP THAT COLLECTS THE LEVY.

10 (B) A CITY OR TOWNSHIP IN WHICH THE COUNTY OR DISTRICT
11 LIBRARY COLLECTS THE LEVY.

12 (2) IF THE BOARD ADOPTS A RESOLUTION PURSUANT TO SECTION 13A
13 TO IMPOSE A SUMMER PROPERTY TAX LEVY, THE BOARD MAY RESTRICT THE
14 AREAS IN WHICH THE LEVY IS IMPOSED AND COLLECTED TO THOSE AREAS
15 IN WHICH A CITY IS CONCURRENTLY IMPOSING A SUMMER PROPERTY TAX
16 LEVY.

17 SEC. 13C. (1) IF A CITY AGREES OR ELECTS PURSUANT TO
18 SECTION 13A TO COLLECT EITHER THE TOTAL OR 1/2 OF THE LEVY OF
19 DISTRICT LIBRARY TAXES ON THE CITY PORTION OF THE DISTRICT AS
20 SUMMER TAXES, THE APPROPRIATE OFFICIALS OF THAT CITY SHALL
21 ASSESS, SPREAD, AND COLLECT THESE DISTRICT LIBRARY SUMMER TAXES
22 AND SHALL REMIT THE COLLECTIONS TO THE DISTRICT LIBRARY AS PRO-
23 VIDED IN THE GENERAL PROPERTY TAX ACT, ACT NO. 206 OF THE PUBLIC
24 ACTS OF 1893, BEING SECTIONS 211.1 TO 211.157 OF THE MICHIGAN
25 COMPILED LAWS.

26 (2) REASONABLE EXPENSES INCURRED BY THE CITY IN ASSESSING
27 AND COLLECTING THE DISTRICT LIBRARY SUMMER TAXES, TO THE EXTENT

1 THAT THOSE EXPENSES ARE IN ADDITION TO THE EXPENSES OF ASSESSING
2 AND COLLECTING OTHER TAXES AT THE SAME TIME AND, EXCEPT AS OTHER-
3 WISE AGREED TO BY THE CITY AND DISTRICT LIBRARY, EXCEED THE
4 AMOUNT OF ANY FEE OR CHARGE IMPOSED BY THE CITY ON COLLECTION OF
5 THE DISTRICT LIBRARY SUMMER TAXES, SHALL BE BILLED TO AND PAID BY
6 THE BOARD. HOWEVER, IF THESE ADDITIONAL REASONABLE EXPENSES ARE
7 ALLOWED BY THIS SECTION TO A CITY EXERCISING ITS OPTION UNDER
8 SECTION 13A(3), THE FOLLOWING LIMITATIONS APPLY:

9 (A) THE ADDITIONAL REASONABLE EXPENSES SHALL NOT EXCEED THE
10 AMOUNT SPECIFIED IN THE STATEMENT REQUIRED BY SECTION 13A(4)(B)
11 AS THE ACTUAL COST OF COLLECTION IN ADDITION TO FEES AND CHARGES
12 AUTHORIZED BY SECTION 13A(4)(G) THAT THE TREASURER OF THE DIS-
13 TRICT LIBRARY OR COUNTY HAS DETERMINED TO BE IMPOSED.

14 (B) THE TOTAL REASONABLE EXPENSES, WITHOUT DEDUCTION BECAUSE
15 AN EXPENSE IS PART OF THE EXPENSE OF ASSESSING AND COLLECTING
16 OTHER TAXES AT THE SAME TIME AND INCLUDING FEES AND CHARGES
17 IMPOSED BY THE CITY ON THE COLLECTION OF THE DISTRICT LIBRARY
18 SUMMER TAXES, SHALL NOT EXCEED THE AMOUNT SPECIFIED IN THE STATE-
19 MENT REQUIRED BY SECTION 13A(4)(B) AS THE AGGREGATE AMOUNT OF THE
20 COSTS OF COLLECTION THE DISTRICT LIBRARY HAS DETERMINED TO INCUR
21 ITSELF OR THE COUNTY TREASURER MAY RECEIVE FROM DISTRICT PAYMENTS
22 AND FROM FEES AND CHARGES IMPOSED PURSUANT TO SECTION 13A(4)(G).

23 (3) IN PROCEEDINGS FOR THE ASSESSMENT, SPREADING, AND COL-
24 LECTION OF SUMMER TAXES FOR DISTRICT LIBRARY PURPOSES IN THE DIS-
25 TRICT, AND FOR THE RECEIPT AND DISBURSEMENT OF MONEY BELONGING TO
26 THE DISTRICT LIBRARY, THE CITY ASSESSING OFFICER, CITY CLERK, AND
27 CITY TREASURER OF THE CITY IN WHICH THE DISTRICT IS SITUATED HAVE

1 LIKE POWERS AND DUTIES AS PRESCRIBED BY ACT NO. 206 OF THE PUBLIC
2 ACTS OF 1893 FOR TOWNSHIP SUPERVISORS, TOWNSHIP CLERKS, AND TOWN-
3 SHIP TREASURERS.

4 (4) DISTRICT LIBRARY SUMMER TAXES COLLECTED BY A CITY BECOME
5 A LIEN AGAINST THE PROPERTY ON WHICH ASSESSED IN THE SAME MANNER
6 AND ON THE SAME DATE AS CITY TAXES OR, IF THE CITY APPROVES THE
7 COLLECTION OF DISTRICT LIBRARY SUMMER TAXES ON A DATE OTHER THAN
8 THE DATE IT COLLECTS THE CITY TAXES, ON JULY 1. THE DISTRICT
9 LIBRARY SUMMER TAXES THAT ARE COLLECTED WITH THE CITY TAXES ARE
10 SUBJECT TO THE SAME PENALTIES, INTEREST, AND COLLECTION CHARGES
11 AS CITY TAXES AND SHALL BE RETURNED AS DELINQUENT TO THE COUNTY
12 TREASURER IN THE SAME MANNER AND WITH THE SAME INTEREST, PENAL-
13 TIES, AND FEES AS CITY TAXES ARE RETURNED. DISTRICT LIBRARY
14 SUMMER TAXES COLLECTED BY A CITY PURSUANT TO THIS SECTION ON A
15 DATE OTHER THAN A DATE IT COLLECTS CITY TAXES ARE SUBJECT TO THE
16 SAME FEES AND CHARGES A CITY MAY IMPOSE UNDER SECTION 44 OF ACT
17 NO. 206 OF THE PUBLIC ACTS OF 1893, BEING SECTION 211.44 OF THE
18 MICHIGAN COMPILED LAWS. DISTRICT LIBRARY SUMMER TAXES COLLECTED
19 PURSUANT TO THIS SECTION ON OR BEFORE SEPTEMBER 14 OF EACH YEAR
20 BY A CITY THAT COLLECTS DISTRICT LIBRARY SUMMER TAXES ON A DATE
21 OTHER THAN THE DATE IT COLLECTS CITY TAXES ARE WITHOUT INTEREST,
22 BUT THOSE SUMMER TAXES COLLECTED AFTER SEPTEMBER 14 IN EACH YEAR
23 BEAR INTEREST AT THE RATE IMPOSED BY SECTION 59 OF ACT NO. 206 OF
24 THE PUBLIC ACTS OF 1893, BEING SECTION 211.59 OF THE MICHIGAN
25 COMPILED LAWS, ON DELINQUENT PROPERTY TAX LEVIES THAT BECAME A
26 LIEN IN THE SAME YEAR. INTEREST AND PENALTIES, OTHER THAN
27 COLLECTION FEES, THAT ARE IMPOSED BEFORE THE DATE THESE TAXES ARE

1 RETURNED DELINQUENT AND THAT ARE ATTRIBUTABLE TO DISTRICT LIBRARY
2 SUMMER TAXES BELONG TO THE DISTRICT LIBRARY. THE COLLECTION
3 FEES, IF IMPOSED, SHALL BE RETAINED BY THE CITY.

4 SEC. 13D. (1) IF A TOWNSHIP AGREES OR ELECTS PURSUANT TO
5 SECTION 13A TO COLLECT EITHER THE TOTAL OR 1/2 OF THE DISTRICT
6 LIBRARY TAXES ON THE TOWNSHIP PORTION OF THE DISTRICT AS SUMMER
7 TAXES, THE TOWNSHIP SUPERVISOR BEFORE JUNE 30 OF THE YEAR SHALL
8 PREPARE THE ASSESSMENT AND TAX ROLLS AND FURNISH THESE ROLLS TO
9 THE TOWNSHIP TREASURER WITH THE SUPERVISOR'S COLLECTION WARRANT
10 ATTACHED. THE TOWNSHIP TREASURER SHALL PROCEED TO COLLECT THE
11 DISTRICT LIBRARY SUMMER TAXES AND REMIT THE COLLECTIONS TO THE
12 DISTRICT LIBRARY AS PROVIDED IN THE GENERAL PROPERTY TAX ACT, ACT
13 NO. 206 OF THE PUBLIC ACTS OF 1893, BEING SECTIONS 211.1 TO
14 211.157 OF THE MICHIGAN COMPILED LAWS.

15 (2) REASONABLE EXPENSES INCURRED BY THE TOWNSHIP IN ASSESS-
16 ING AND COLLECTING THE DISTRICT LIBRARY SUMMER TAXES, TO THE
17 EXTENT THAT THE EXPENSES ARE IN ADDITION TO THE EXPENSES OF
18 ASSESSING AND COLLECTING OTHER TAXES AT THE SAME TIME AND, EXCEPT
19 AS OTHERWISE AGREED TO BY THE TOWNSHIP AND DISTRICT LIBRARY,
20 EXCEED THE AMOUNT OF ANY FEE OR CHARGE IMPOSED BY THE TOWNSHIP ON
21 COLLECTION OF THE DISTRICT LIBRARY SUMMER TAXES, SHALL BE BILLED
22 TO AND PAID BY THE DISTRICT LIBRARY BOARD. HOWEVER, IF THESE
23 ADDITIONAL REASONABLE EXPENSES ARE ALLOWED BY THIS SECTION TO A
24 TOWNSHIP EXERCISING ITS OPTION UNDER SECTION 13A(3), THE FOLLOW-
25 ING LIMITATIONS APPLY:

26 (A) THE ADDITIONAL REASONABLE EXPENSES SHALL NOT EXCEED THE
27 AMOUNT SPECIFIED IN THE STATEMENT REQUIRED BY SECTION 13A(4)(B)

1 AS THE ACTUAL COST OF COLLECTION IN ADDITION TO FEES AND CHARGES
2 AUTHORIZED BY SECTION 13A(4)(G) THAT THE TREASURER OF THE DIS-
3 TRICT LIBRARY OR COUNTY HAS DETERMINED TO BE IMPOSED.

4 (B) THE TOTAL REASONABLE EXPENSES, WITHOUT DEDUCTION BECAUSE
5 AN EXPENSE IS PART OF THE EXPENSE OF ASSESSING AND COLLECTING
6 OTHER TAXES AT THE SAME TIME AND INCLUDING FEES AND CHARGES
7 IMPOSED BY THE TOWNSHIP ON THE COLLECTION OF THE DISTRICT LIBRARY
8 SUMMER TAXES, SHALL NOT EXCEED THE AMOUNT SPECIFIED IN THE STATE-
9 MENT REQUIRED BY SECTION 13A(4)(B) AS THE AGGREGATE AMOUNT OF THE
10 COSTS OF COLLECTION THE DISTRICT LIBRARY HAS DETERMINED TO INCUR
11 ITSELF OR THE COUNTY TREASURER MAY RECEIVE FROM DISTRICT PAYMENTS
12 AND FROM FEES AND CHARGES IMPOSED PURSUANT TO SECTION 13A(4)(G).

13 (3) ACT NO. 206 OF THE PUBLIC ACTS OF 1893 APPLIES TO PRO-
14 CEEDINGS IN RELATION TO THE ASSESSMENT, SPREADING, AND COLLECTION
15 OF TAXES FOR DISTRICT LIBRARY PURPOSES IN THE TOWNSHIP, AND TO
16 THE POWERS AND DUTIES OF THE TOWNSHIP SUPERVISOR AND THE TOWNSHIP
17 TREASURER.

18 (4) DISTRICT LIBRARY SUMMER TAXES COLLECTED BY A TOWNSHIP
19 BECOME A LIEN AGAINST THE PROPERTY ON WHICH ASSESSED ON JULY 1.
20 DISTRICT LIBRARY SUMMER TAXES COLLECTED ON OR BEFORE SEPTEMBER 14
21 IN EACH YEAR ARE WITHOUT INTEREST. DISTRICT LIBRARY SUMMER TAXES
22 COLLECTED AFTER SEPTEMBER 14 OF ANY YEAR BEAR INTEREST AT THE
23 RATE IMPOSED BY SECTION 59 OF ACT NO. 206 OF THE PUBLIC ACTS OF
24 1893, BEING SECTION 211.59 OF THE MICHIGAN COMPILED LAWS, ON
25 DELINQUENT PROPERTY TAX LEVIES THAT BECAME A LIEN IN THE SAME
26 YEAR. THE DISTRICT LIBRARY SUMMER TAXES THAT ARE COLLECTED BY A
27 TOWNSHIP ARE SUBJECT TO THE SAME FEES AND CHARGES THE TOWNSHIP

1 MAY IMPOSE UNDER SECTION 44 OF ACT NO. 206 OF THE PUBLIC ACTS OF
2 1893, BEING SECTION 211.44 OF THE MICHIGAN COMPILED LAWS.
3 INTEREST AND PENALTIES, OTHER THAN COLLECTION FEES, THAT ARE
4 IMPOSED BEFORE THE DATE THESE TAXES ARE RETURNED DELINQUENT AND
5 THAT ARE ATTRIBUTABLE TO DISTRICT LIBRARY SUMMER TAXES BELONG TO
6 THE DISTRICT LIBRARY. INTEREST AND, TO THE EXTENT PERMITTED BY
7 SECTION 44 OF ACT NO. 206 OF THE PUBLIC ACTS OF 1893, FEES SHALL
8 BE INCLUDED IN THE DELINQUENT TAX ROLLS RETURNED TO THE COUNTY
9 TREASURER AS OF MARCH 1 OF EACH YEAR.