HOUSE BILL No. 5280

October 22, 1991, Introduced by Rep. Gagliardi and referred to the Committee on Taxation.

A bill to amend section 36 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 236 of the Public Acts of 1990, being section 211.36 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Section 1. Section 36 of Act No. 206 of the Public Acts of
- 2 1893, as amended by Act No. 236 of the Public Acts of 1990, being
- 3 section 211.36 of the Michigan Compiled Laws, is amended to read
- 4 as follows:
- 5 Sec. 36. (1) The township clerk of each township, on or
- 6 before September 30 of each year, shall make and deliver to the
- 7 supervisor of the clerk's township and to the county clerk, a
- 8 certified copy of all statements and certificates on file and of
- 9 all records of any vote or resolution in the clerk's office

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- 1 authorizing or directing money to be raised in the township by
- 2 taxation for township, school, highway, drain, and all other pur-
- 3 poses, together with a statement of the aggregate amount
- 4 thereof. However, if the issuance of bonds or notes or the levy
- 5 of taxes for school purposes has been approved by the electors
- 6 before September 30, nothing in this subsection shall preclude
- 7 delivery by the clerk after September 30 of a resolution autho-
- 8 rizing additional millage to be levied in the year voted. The
- 9 clerk shall present the copies to the county board of commission-
- 10 ers at its annual meeting and file the copies in the clerk's
- 11 office. The county board of commissioners shall not levy in the
- 12 year voted a tax levy voted on or after September 30. This sub-
- 13 section does not apply if 1 of subsections (2) through -(8) (5)
- 14 applies.
- 15 (2) The amount of taxes that are to be levied for school
- 16 purposes in a school district, an intermediate school district,
- 17 or community or junior college district that holds an election on
- 18 or after September 30 and on or before November 15, or that holds
- 19 a second millage election under this subsection allowable pursu-
- 20 ant to subsection (3) on or before December 7, and that are
- 21 approved, shall be certified for the calendar year in which the
- 22 election is held, only if 1 of the following applies:
- (a) For a school district, a prior school millage election
- 24 in that district has been defeated in the same calendar year.
- 25 (b) For a school district, the school millage election is
- 26 held in November on the date that school district elects its
- 27 board members.

- (c) For a community or junior college district, a prior
 2 community or junior college millage election in that district has
 3 been defeated in the same calendar year.
- 4 (d) For an intermediate school district, the district has a 5 population greater than 1,400,000.
- 6 (e) For an intermediate school district with a population of 7 less than 1,400,000, the millage election is held on or before 8 October 15.
- 9 (3) Except as otherwise provided in this subsection, a
 10 school district, an intermediate school district, or a community
 11 or junior college district shall not conduct more than 1 millage
 12 election pursuant to subsection (2). If a district's operating
 13 revenue is less than the total operating revenue for the previous
 14 school year, the district may hold a second school millage elec15 tion pursuant to subsection (2) on or before December 7.
- (4) The amount of taxes that are to be levied for township
 17 purposes in a township that holds an election after September 30,
 18 1990 1991 and on or before November 6, 1990 5, 1991 and that
 19 are approved shall be certified for the 1990 1991 calendar
 20 year.
- 21 (5) The amount of taxes that are to be levied for purposes
- 22 described in section 4 of Act No. 206 of the Public Acts of 1957,
- 23 being section 259.624 of the Michigan Compiled Laws, by an air
- 24 port authority governed by section 7a of Act No. 206 of the
- 25 Public Acts of 1957, being section 259.627a of the Michigan
- 26 Compiled Laws, determined to be collected by a resolution of the

- 1 board of the authority adopted before October 15, 1989 shall be
- 2 certified for the 1989 calendar year.
- 3 (6) The amount of taxes that are to be levied for the con-
- 4 tinuation of drug enforcement in a county or the amount of taxes
- 5 that are to be levied for police protection or for road improve-
- 6 ments in a township that are approved at an election on
- 7 November 8, 1988 shall be certified for the 1988 calendar year.
- 8 (7) The amount of taxes that are to be levied by a township
- 9 for a legal fund to defend against the location of a landfill
- 10 that are approved at an election on November 7, 1989 shall be
- 11 certified for the 1989 calendar year.
- 12 (5) $\frac{(8)}{}$ The amount of taxes, not to exceed 1/4 mill, that
- 13 are to be levied for county services to senior citizens in a
- 14 county that holds an election after September 30, 1990 and on or
- 15 before November 6, 1990 and that are approved shall be certified
- 16 for the 1990 calendar year.
- 17 (6) -(9) On the day after a millage is certified pursuant
- 18 to subsections (2) through $\frac{-(8)}{}$ (5), the appropriate county
- 19 board of commissioners shall meet and direct or amend its direc-
- 20 tion for the spread of millages by local units in the county in
- 21 accordance with PURSUANT TO the certification or amended
- 22 certification.

...

- 23 (7) $\frac{(10)}{(10)}$ The reasonable and actual expenses incurred by a
- 24 township, county, or city in assessing and collecting the school
- 25 district, intermediate school district, OR community or junior
- 26 college district -, or airport authority taxes levied and spread
- 27 pursuant to an election under subsection (2) OR (3) or

- 1 (5) that is held after September 30, to the extent these
- 2 expenses are in addition to the expense of collection and assess-
- 3 ing any other taxes at the same time and exceed the amount of any
- 4 fees imposed for the collection of these taxes, shall be billed
- 5 to and paid by the school district, intermediate school district
- 6 OR community or junior college district. -, or airport
- 7 authority.