

SENATE BILL No. 183

March 14, 1991, Introduced by Senator V. SMITH and referred to the Committee on Finance.

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

"The general property tax act,"

as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws; and to add sections 36a and 36b.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. The title of Act No. 206 of the Public Acts of
2 1893, as amended, being sections 211.1 to 211.157 of the Michigan
3 Compiled Laws, is amended and sections 36a and 36b are added to
4 read as follows:

TITLE

5
6 An act to provide for the assessment of rights and inter-
7 ests, including leasehold interests, in property and the levy and
8 collection of taxes thereon, and for the collection of taxes
9 levied; making such taxes a lien on the property taxed,

1 establishing and continuing the lien, providing for the sale and
2 conveyance of property delinquent for taxes, and for the inspec-
3 tion and disposition of lands bid off to the state and not
4 redeemed or purchased; to provide for the establishment of a
5 delinquent tax revolving fund and the borrowing of money by coun-
6 ties and the issuance of notes; to define and limit the jurisdic-
7 tion of the courts in proceedings in connection therewith; to
8 limit the time within which actions may be brought; to prescribe
9 certain limitations with respect to rates of taxation; to pre-
10 scribe certain powers and duties of certain officers, depart-
11 ments, agencies, and political subdivisions of this state; TO
12 PROVIDE FOR THE STATE TO LEVY THE TAX FOR SCHOOL DISTRICT OPERAT-
13 ING PURPOSES; to provide for certain reimbursements of certain
14 expenses incurred by units of local government; to provide penal-
15 ties for the violation of this act; and to repeal certain acts
16 and parts of acts in anywise contravening any of the provisions
17 of this act.

18 SEC. 36A. BEGINNING JANUARY 1, 1993, A SCHOOL DISTRICT
19 SHALL NOT LEVY A TAX UNDER THIS ACT FOR SCHOOL DISTRICT OPERATING
20 PURPOSES.

21 SEC. 36B. (1) BEGINNING JANUARY 1, 1993, THE STATE SHALL
22 LEVY EACH YEAR AN AD VALOREM PROPERTY TAX FOR SCHOOL DISTRICT
23 OPERATING PURPOSES AT THE RATE OF 36.5 MILLS ON ALL REAL AND TAN-
24 GIBLE PERSONAL PROPERTY CLASSIFIED AS INDUSTRIAL OR COMMERCIAL
25 UNDER SECTION 34C NOT EXEMPT BY LAW AND 35 MILLS ON ALL OTHER
26 CLASSIFICATIONS OF REAL AND TANGIBLE PERSONAL PROPERTY UNDER

1 SECTION 34C NOT EXEMPT UNDER THIS ACT EXCEPT RESIDENTIAL
2 STRUCTURES.

3 (2) THE TAX SHALL BE COLLECTED AT THE SAME TIME AND IN THE
4 SAME MANNER AS OTHER TAXES UNDER THIS ACT AND SHALL BE OTHERWISE
5 ADMINISTERED IN THE SAME MANNER AS OTHER TAXES UNDER THIS ACT.
6 THE TAX IS CONSIDERED DELINQUENT AT THE SAME TIME AND IS SUBJECT
7 TO THE SAME PENALTIES AND INTEREST AS PROVIDED UNDER THIS ACT.

8 (3) THE TREASURER OF THE LOCAL TAX COLLECTING UNIT AND, FOR
9 DELINQUENT TAXES, THE COUNTY TREASURER SHALL DISTRIBUTE THE PRO-
10 CEEDS OF THE STATE TAX TO THE STATE TREASURER AT THE SAME TIME
11 THE DISTRIBUTION OF OTHER TAXES UNDER THIS ACT IS MADE.

12 (4) THE STATE SHALL REIMBURSE EACH LOCAL TAX COLLECTING UNIT
13 \$1.00 FOR EACH TAXPAYER SUBJECT TO THE STATE TAX FOR THE ADMINIS-
14 TRATION OF THE STATE TAX.

15 (5) AS USED IN THIS SECTION AND SECTION 36A:

16 (A) "RESIDENTIAL STRUCTURE" MEANS A BUILDING, INCLUDING ALL
17 APPURTENANCES TO A BUILDING, THAT IS USED FOR RESIDENTIAL PUR-
18 POSES AND THAT IS LOCATED ON PROPERTY CLASSIFIED AS RESIDENTIAL
19 OR AGRICULTURAL UNDER SECTION 34C.

20 (B) "SCHOOL DISTRICT" MEANS THAT TERM AS DEFINED IN
21 SECTION 6 OF THE SCHOOL CODE OF 1976, ACT NO. 451 OF THE PUBLIC
22 ACTS OF 1976, BEING SECTION 380.6 OF THE MICHIGAN COMPILED LAWS.