



SENATE BILL No. 884

October 13, 1993, Introduced by Senator EMMONS and referred to the Committee on School Finance Reform.

A bill to amend the title and sections 2, 5, 5b, 5e, 5g, 5i, 5k, 6, 11, 12, and 17 of Act No. 62 of the Public Acts of 1933, entitled as amended

"Property tax limitation tax act,"

section 5i as amended by Act No. 279 of the Public Acts of 1980 and section 11 as amended by Act No. 24 of the Public Acts of 1980, being sections 211.202, 211.205, 211.205b, 211.205e, 211.205g, 211.205i, 211.205k, 211.206, 211.211, 211.212, and 211.217 of the Michigan Compiled Laws; to add section 13; and to repeal certain parts of the act.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. The title and sections 2, 5, 5b, 5e, 5g, 5i, 5k,
2 6, 11, 12, and 17 of Act No. 62 of the Public Acts of 1933,
3 section 5i as amended by Act No. 279 of the Public Acts of 1980
4 and section 11 as amended by Act No. 24 of the Public Acts of

1 1980, being sections 211.202, 211.205, 211.205b, 211.205e,
2 211.205g, 211.205i, 211.205k, 211.206, 211.211, 211.212, and
3 211.217 of the Michigan Compiled Laws, are amended and section 13
4 is added to read as follows:

5 TITLE

6 An act to provide limits on the rate of taxation on proper-
7 ty, TO PROVIDE FOR CERTAIN MILLAGE LEVIES, and to provide for a
8 division of the rate of taxation between counties, townships,
9 municipal corporations, ~~school districts~~ and other local units
10 and to earmark funds raised by increasing the total tax limita-
11 tion; and to repeal all acts and parts of acts and charters and
12 parts of charters of municipal corporations inconsistent with or
13 contravening the provisions of this act.

14 Sec. 2. ~~Words and phrases~~ AS used in this act: ~~shall be~~
15 ~~defined as follows:~~

16 (a) "Local unit" ~~shall mean~~ MEANS counties, townships,
17 villages, cities, ~~school districts~~, community college dis-
18 tricts, ~~intermediate school districts~~ and all other divisions,
19 districts, and organizations of government ~~which may~~ THAT ARE
20 now or ~~hereafter~~ MAY be established by law and ~~which~~ THAT
21 have power to levy taxes against property located within their
22 respective areas, except ~~such~~ villages and cities for which
23 there are provisions in their charters or general law fixing max-
24 imum limits on the power to levy taxes against property for
25 ~~such~~ purposes ~~as may be~~ authorized by law to be supported
26 under the municipal budget.

1 (b) "Municipal corporation" ~~shall mean~~ MEANS villages and
2 cities.

3 (c) "Board" ~~shall mean~~ MEANS the county tax allocation
4 board created by section 5.

5 Sec. 5. A county tax allocation board is created for each
6 county and shall be composed of THE FOLLOWING:

7 (a) The county treasurer.

8 (b) The ~~chairman~~ CHAIRPERSON of the board of county audi-
9 tors if there ~~be such~~ IS a board, and if not, the ~~chairman~~
10 CHAIRPERSON of the finance or ways and means committee of the
11 county board of commissioners.

12 ~~(c) The intermediate school district superintendent or his~~
13 ~~representative.~~

14 ~~(d) A member of a school board of a school district in the~~
15 ~~county maintaining 12 grades of school, who shall be selected by~~
16 ~~the judge or judges of probate of the county, except that in~~
17 ~~counties containing 1 or more municipal corporations having a~~
18 ~~population of 10,000 or more, the member shall be a resident of~~
19 ~~the county and selected by the board of education of the consti-~~
20 ~~tuent school district, not an intermediate school district, at~~
21 ~~least 1/2 of the area of which lies in the county, and which has~~
22 ~~the largest number of children in the whole district between the~~
23 ~~ages of 5 and 20 according to the latest annual enrollment as~~
24 ~~certified to the department of education.~~

25 (C) ~~(e)~~ A resident of a municipality within the county who
26 shall be selected by the judge or judges of probate of the
27 county, except that in counties containing 1 or more municipal

1 corporations having a population of 10,000 or more, the member
 2 shall be a resident of such a municipality, except that in coun-
 3 ties in which are located municipalities subject to this act, the
 4 member shall be an official of 1 of the municipalities, and if
 5 there be but 1 such municipality within the county, then the
 6 member shall be selected by the governing body of the municipali-
 7 ty, either from its own members or its municipal officers.

8 (D) ~~-(f)-~~ A member not officially connected with or employed
 9 by any local or county unit, who shall be selected by the board
 10 of county commissioners.

11 (E) ~~-(g)-~~ A member who shall be a township supervisor and
 12 who shall be selected by A MAJORITY OF the township supervisors
 13 in the county. ~~or a majority thereof.~~

14 ~~-(h)- A member of a school board from 1 of the 3 smallest~~
 15 ~~K-12 school districts in the county in accordance with the most~~
 16 ~~recent official school district enrollment count, who shall be~~
 17 ~~selected by the intermediate board of education of the county.~~
 18 ~~In counties with less than 3 K-12 school districts, the interme-~~
 19 ~~diate board of education shall select 1 additional school board~~
 20 ~~member from said district(s).~~

21 Sec. 5b. (1) The petition shall be in substantially the
 22 following form: "Petition initiating procedures for the adoption
 23 of separate tax limitations to the county board of
 24 commissioners:

25 " We, the undersigned qualified and registered electors and
 26 residents of the city or township of, in the county
 27 of, and state of Michigan, petition the county

1 board of commissioners to place before the voters of this county
 2 the question of establishing separate tax limitation millage
 3 rates for a period of years or for an indefinite period,
 4 or until altered by the voters of the county, for the county of
 5 and the townships ~~and school districts~~ within
 6 the county, the aggregate of which shall not exceed
 7 mills, as follows:

	Mills
8 County of
9 Townships
10 Intermediate school districts
11 School districts (a school district located	
12 entirely within a city or charter township	
13 shall receive in addition millage equal to	
14 the township millage; in addition, a school	
15 district located entirely outside a community	
16 college district provided for under section	
17 81 of Act No. 331 of the Public Acts of 1966,	
18 being section 389.81 of the Michigan Compiled	
19 Laws, shall receive millage equal to the	
20 millage provided for that community college	
21 district under section 11 of Act No. 62 of	
22 the Public Acts of 1933, as amended, being	

1 ~~section 211.211 of the Michigan Compiled~~
 2 ~~Laws.~~

3 Total
 4
 5

WARNING

6 ~~Whoever~~ A PERSON WHO knowingly signs this petition more
 7 than once, signs a name other than his or her own, signs when not
 8 a qualified and registered elector, or places opposite his or her
 9 signature on a petition a date other than the actual date the
 10 signature was affixed, is in violation of the law."

11 (2) The circulator of the petition shall be a qualified and
 12 registered elector of the county in which he or she circulates
 13 the petition. Petitions shall be signed and acknowledged by the
 14 circulator before a person authorized by law to take
 15 acknowledgments.

16 Sec. 5e. ~~Prior to~~ BEFORE adoption of a resolution submit-
 17 ting to a vote a question proposed by the initiatory petition of
 18 electors, the county board of supervisors shall request the
 19 county tax allocation board to submit to the county board of
 20 supervisors ~~such~~ THE separate tax limitations for the county
 21 and ~~the school districts and~~ townships ~~therein~~ IN THE COUNTY,
 22 aggregating not less than the same number of mills as is in the
 23 electors' petition, as a majority of the members of the alloca-
 24 tion board ~~deems are~~ CONSIDERS best calculated to provide for
 25 the financial needs of ~~such~~ THOSE local units.

1 Sec. 5g. The question of adopting separate tax limitations
 2 shall be submitted to the registered and qualified electors of
 3 the county in substantially the following form:

4 "Shall separate tax limitations be established for a period
 5 of years or for an indefinite period, or until altered by
 6 the voters of the county, for the county of and
 7 the townships ~~and school districts~~ within the county, the
 8 aggregate of which shall not exceed mills as follows:

	Mills
9 County of
10 Townships
11 Intermediate school districts
12 School districts (a school district located	
13 entirely within a city or charter township	
14 shall receive in addition millage equal to	
15 the township millage; in addition, a school	
16 district located entirely outside a community	
17 college district provided for under section	
18 81 of Act No. 331 of the Public Acts of 1966,	
19 being section 389.81 of the Michigan Compiled	
20 Laws, shall receive millage equal to the	
21 millage provided for that community college	
22 district under section 11 of Act No. 62 of	
23 the Public Acts of 1933, as amended, being	
24	

1 ~~section 211.211 of the Michigan Compiled~~
 2 ~~Laws.~~

3 Total
 4

5 Yes ()

6 No ()"

7 Sec. 5i. On the filing in the offices of the secretary of
 8 state and the county clerk of a copy of the initiatory petition,
 9 the separate tax limitations recommended by the county tax allo-
 10 cation board, and of all FURTHER resolutions ~~thereafter~~ and the
 11 certificate of the county board of canvassers showing that a
 12 majority of the electors voting on either the separate tax limi-
 13 tations proposed by petition of electors or of the county tax
 14 allocation board, or both, has approved ~~thereof~~ THEM, and stat-
 15 ing the number of votes cast on the separate questions and the
 16 number cast for and against the same, the separate tax limita-
 17 tions for the county and the townships ~~and school districts~~
 18 ~~therein~~ IN THE COUNTY shall be effective and shall ~~thereupon~~
 19 apply to all subsequent tax levies until altered by another vote
 20 pursuant to the provisions of this act or expiration of the
 21 period for which the separate tax limitations were voted, except
 22 ~~that when~~ IF the election is held after April 1 in any year the
 23 adopted limitations shall be first effective, in the subsequent
 24 calendar year. ~~Separate tax limitations adopted at the August~~
 25 ~~primary or November general election in 1980 in a county with a~~

1 ~~population of more than 1,000,000 shall be effective with respect~~
 2 ~~to taxes levied during 1980 and shall supersede the maximum tax~~
 3 ~~rates allocated by the county tax allocation board for that~~
 4 ~~year.~~

5 Sec. 5k. ~~When~~ IF an initiatory petition is received by
 6 the county board of commissioners to alter or extend within the
 7 18 mill limitation existing separate tax limitations of the
 8 county and the townships ~~and school districts~~ in the county, or
 9 ~~when~~ IF the county board of commissioners resolves to alter or
 10 extend within an existing 18 mill limitation existing separate
 11 tax limitations of the county and the townships ~~and school~~
 12 ~~districts~~ in the county, the county board of commissioners shall
 13 proceed in the same manner as provided in this act ~~in the case~~
 14 ~~of~~ FOR an original initiatory petition. The county board of
 15 commissioners shall notify the persons and bodies, having
 16 appointive powers under section 5, of the receipt of the petition
 17 or the resolution by the county board of commissioners. Those
 18 persons and bodies shall select the same persons, provided by
 19 section 5, for a county tax allocation board, to serve as members
 20 of a county advisory tax limitation committee hereby created.
 21 The committee shall meet within 10 days of its selection and
 22 shall prepare separate tax limitations for the county ~~,~~ and the
 23 townships ~~and school districts~~ in the county, aggregating not
 24 more than 18 mills as a majority of the committee ~~deems~~
 25 CONSIDERS best to provide for the financial needs of the county
 26 ~~,~~ AND townships. ~~,~~ ~~and school districts.~~ The separate tax
 27 limitations shall be promptly transmitted to the county board of

1 commissioners and the functions of the committee shall then
 2 cease. The question shall be submitted to a vote of the regis-
 3 tered and qualified electors of the county at the same time as
 4 the separate tax limitations proposed by initiatory petitions.
 5 The election, determination of results, and procedure after the
 6 determination shall be the same as provided in this act ~~in the~~
 7 ~~case of~~ FOR an election held upon original petitions.

8 Sec. 6. The members of the board selected by the judge or
 9 judges of probate ~~and the board of education~~ shall be selected
 10 on or before the second Monday of April in each year, and shall
 11 hold office for a term of 1 year. The board shall select 1 of
 12 its members as ~~chairman and the~~ CHAIRPERSON. THE county clerks
 13 shall act as clerk of the board ~~—~~ and shall keep a full and
 14 accurate record of all its proceedings. The board may employ
 15 ~~such~~ clerical and other assistance as ~~it deems~~ CONSIDERED
 16 necessary.

17 Sec. 11. (1) ~~(a)~~ The board shall examine the budgets and
 18 statements of local units ~~which~~ THAT are filed with it, and
 19 shall determine the tax rates, exclusive of debt service tax
 20 rates, ~~which~~ THAT are required pursuant to its proposed
 21 budget. The board may request additional statements and examine
 22 financial records to verify the tax rate request of a local
 23 unit. For the purpose of determining its tax rate, a local unit
 24 shall submit a statement accounting for the amount of money con-
 25 tained in the budget stabilization fund. In submitting the
 26 budget to the board, the amount contained in the budget
 27 stabilization fund shall not be a factor by the board in

1 determination of the tax rate, if that amount does not exceed the
 2 permitted level of funding for ~~such a~~ THAT fund as provided by
 3 law.

4 (2) ~~(b)~~ If the board finds that the total of all tax rates
 5 ~~which~~ THAT are required to be levied on property located within
 6 the area of a local unit does not exceed the net limitation tax
 7 rate, the board shall approve the tax rates as maximum tax rates,
 8 except ~~such~~ tax rates ~~as may be~~ required to be determined
 9 under subsections ~~(c)~~ (3) to ~~(h)~~ (8).

10 (3) ~~(c)~~ If the board finds that the total of all tax rates
 11 ~~which~~ THAT are required to be levied on property located within
 12 the area of a local unit exceeds the net limitation tax rate, the
 13 board shall proceed according to subsections ~~(d)~~ (4), ~~(e)~~
 14 (5), and ~~(f)~~ (6).

15 (4) ~~(d)~~ The board shall approve minimum tax rates ~~as~~
 16 ~~follows: For~~ FOR the county if other than a charter county, OF
 17 3 mills; ~~for school districts, 4 mills;~~ for community college
 18 districts organized after April 15, 1957, OF 1/4 of 1 mill; ~~for~~
 19 ~~intermediate school districts, 1/10 of 1 mill;~~ for townships
 20 other than charter townships, OF 1 mill, AND FOR A PUBLIC LIBRARY
 21 IF LOCATED IN A FIRST-CLASS SCHOOL DISTRICT, OF .64 MILLS. If
 22 the community college district votes to increase the total tax
 23 limitation as provided in section 6 of article ~~9~~ IX of the
 24 state constitution of 1963, the board, during the period the
 25 increase is in effect, shall not allocate the 1/4 of 1 mill mini-
 26 mum tax rate to the community college district, but the community
 27 college district shall raise all of its tax revenues from the

1 amount of increase so voted. A local unit shall not be allowed a
 2 tax rate in excess of what is required pursuant to its proposed
 3 budget. ~~Of the millage allocated to a first class school dis-~~
 4 ~~trict, .64 mills shall be collected and paid by the school dis-~~
 5 ~~trict to the public library commission existing in the district~~
 6 ~~for services of an educational nature rendered by the library to~~
 7 ~~the residents of the school district.~~

8 (5) ~~(e)~~ The board shall divide the balance of the net lim-
 9 itation tax rate between all local units after due consideration
 10 of the needs of the several local units, the importance to the
 11 public of functions of local units ~~which~~ THAT may have to be
 12 curtailed, the need of local units for construction or repair of
 13 public works, the proposed or accomplished transfer of functions
 14 from 1 local unit to others, and other facts or matters concern-
 15 ing the operations of local units ~~which~~ THAT the board ~~may~~
 16 ~~consider~~ CONSIDERS relevant. A local unit shall not be allowed
 17 a tax rate in excess of what is required pursuant to its proposed
 18 budget. The board shall approve a maximum limitation tax rate to
 19 be levied from the tax rate fixed by section 6 of article ~~9~~ IX
 20 of the state constitution of 1963 without approval of the voters
 21 for each local unit consisting of the minimum tax rate, if any,
 22 provided in subsection ~~(d)~~ (4), added to the tax rate deter-
 23 mined under this subsection.

24 (6) ~~(f)~~ The board shall approve a maximum tax rate for
 25 each local unit ~~which~~ THAT votes to increase the total tax rate
 26 limitation as provided in the last sentence of the first
 27 paragraph of section 6 of article ~~9~~ IX of the state

1 constitution of 1963, and as provided for in this act. The
 2 maximum tax rate for each local unit, with other maximum tax
 3 rates ~~which~~ THAT may be levied within the area of the local
 4 unit, shall not exceed the limitation voted. In approving a max-
 5 imum limitation tax rate under subsection ~~(e)~~ (5) for the vari-
 6 ous local units, the board shall not take into consideration any
 7 increase of the tax rate limitation voted by a local unit.

8 (7) ~~(g)~~ The board shall not approve a tax rate for a local
 9 unit ~~which~~ THAT does not submit a budget or statements as
 10 required.

11 (8) ~~(h)~~ The approval by the board of a maximum tax rate
 12 for a local unit, which will necessitate a reduction in the total
 13 proposed expenditures as listed in the budget of the local unit,
 14 shall not be construed as a reduction or elimination of any spe-
 15 cific items in the list of proposed expenditures, and the board
 16 may not reduce or eliminate those specific items. A local unit,
 17 in the budget of which a reduction in the total proposed expendi-
 18 ture is necessitated by the action of the board, or of the state
 19 tax ~~commission in case of~~ TRIBUNAL ON AN appeal, may revise its
 20 budget and amend and alter its tax levy to the extent made neces-
 21 sary by that action. Budgets ~~heretofore~~ PREVIOUSLY prepared to
 22 be met from taxes levied pursuant to this act may likewise be
 23 revised.

24 Sec. 12. ~~Tax levies to be in rates.~~ In order that the
 25 maximum tax rates ordered by the board and tax levies pursuant
 26 ~~thereto may~~ TO THE ORDER ARE not ~~be~~ invalidated by any
 27 process of determination or review of assessments subsequent to

1 the allocation of the net limitation tax rate, all tax levies
 2 shall ~~hereafter~~ be made by prescribing the rate of taxes and
 3 the sums of money to be raised ~~thereby~~ BY THOSE RATES, which
 4 shall be imposed upon property. ~~No such~~ A TAX levy shall NOT
 5 be AT a rate in excess of the maximum tax rate ordered by the
 6 board or by the state tax ~~commission in case of~~ TRIBUNAL ON
 7 appeal. ~~Provided, That~~ HOWEVER, nothing in this act shall
 8 be construed to limit or restrict the power of the state or local
 9 units to make tax levies separately in excess of ~~such~~ THE maxi-
 10 mum tax rates for the purpose of payment of interest and princi-
 11 pal on obligations incurred ~~prior to~~ BEFORE December ~~eight~~
 12 8, 1932.

13 SEC. 13. (1) BEGINNING IN 1994 AND EACH CALENDAR YEAR AFTER
 14 1994, A LOCAL UNIT MAY LEVY MILLS OUTSIDE OF THE 15-MILL OR
 15 18-MILL LIMITATION UNDER SECTION 6 OF ARTICLE IX OF THE STATE
 16 CONSTITUTION OF 1963 OR ANY OTHER CHARTER LIMITATION OR LAW NOT
 17 TO EXCEED 2 MILLS FOR COUNTIES, 6 MILLS FOR CITIES, 3 MILLS FOR
 18 TOWNSHIPS, AND 2 MILLS FOR VILLAGES.

19 (2) BEFORE MAY 1, 1994, THE DEPARTMENT OF TREASURY SHALL
 20 PUBLISH THE TOTAL AMOUNTS OF REVENUE SHARING FROM STATE INCOME
 21 TAX AND SINGLE BUSINESS TAX SOURCES RECEIVED IN 1993 BY EACH
 22 LOCAL UNIT IN THE STATE AND THE AMOUNT OF REDUCTION FROM 1993 TO
 23 1994 IN THE SPECIFIC TAX, IF ANY, LEVIED UNDER THE ENTERPRISE
 24 ZONE ACT, ACT NO. 224 OF THE PUBLIC ACTS OF 1985, BEING SECTIONS
 25 125.2101 TO 125.2122 OF THE MICHIGAN COMPILED LAWS, PAID TO EACH
 26 LOCAL UNIT IN WHICH AN ENTERPRISE ZONE IS LOCATED.

1 (3) THE LOCAL UNIT SHALL NOT LEVY THE MILLAGE UNDER
2 SUBSECTION (1) UNLESS A PUBLIC HEARING IS HELD BY THE GOVERNING
3 BODY OF THE LOCAL UNIT ON THE QUESTION AND A MAJORITY OF THE MEM-
4 BERS OF THE GOVERNING BODY APPROVE THE MILLAGE. THE VOTE MAY BE
5 HELD AT THE CONCLUSION OF THE PUBLIC HEARING.

6 (4) REVENUE FROM MILLS LEVIED UNDER THIS SECTION BY A COUNTY
7 SHALL BE USED FIRST BY THE COUNTY FOR PAYMENTS TO EACH LOCAL UNIT
8 WITHIN THE COUNTY EQUAL TO THE AMOUNT OF REVENUE SHARING RECEIVED
9 BY THE LOCAL UNIT IN 1993 PLUS THE AMOUNT OF REDUCTION FROM 1993
10 TO 1994 IN THE SPECIFIC TAX, IF ANY, LEVIED UNDER THE ENTERPRISE
11 ZONE ACT, ACT NO. 224 OF THE PUBLIC ACTS OF 1985, PAID TO THE
12 LOCAL UNIT IN WHICH AN ENTERPRISE ZONE IS LOCATED, MINUS THE
13 AMOUNT OF REVENUE THE MAXIMUM NUMBER OF MILLS THAT LOCAL UNIT IS
14 AUTHORIZED TO LEVY UNDER THIS SECTION YIELDS, AND THE REMAINDER
15 SHALL BE USED TO REPLACE REDUCTIONS IN REVENUE SHARING TO THE
16 COUNTY OR FOR TRANSPORTATION OR ECONOMIC DEVELOPMENT PROJECTS.

17 (5) REVENUE FROM THE MILLS LEVIED UNDER THIS SECTION BY EACH
18 CITY, TOWNSHIP, AND VILLAGE SHALL BE USED BY THAT LOCAL TAXING
19 UNIT TO REPLACE THE FOLLOWING REVENUES IN THE FOLLOWING ORDER OF
20 PRIORITY:

21 (A) TAX INCREMENT FINANCING DEBT SERVICE SHORTFALL.

22 (B) OTHER TAX INCREMENT FINANCED CONTRACTUAL OBLIGATIONS.

23 (C) REVENUE SHARING REDUCTIONS.

24 (D) TRANSPORTATION OR ECONOMIC DEVELOPMENT PROJECTS.

25 (6) IF THE MAXIMUM NUMBER OF MILLS ALLOWED UNDER THIS SEC-
26 TION AND LEVIED BY A CITY, VILLAGE, OR TOWNSHIP YIELDS LESS
27 REVENUE THAN THE AMOUNT OF REVENUE SHARING FROM INCOME TAX AND

1 SINGLE BUSINESS TAX RECEIVED BY THAT LOCAL UNIT IN 1993 AND THE
2 AMOUNT OF THE REDUCTION FROM 1993 TO 1994 IN THE SPECIFIC TAX
3 LEVIED UNDER THE ENTERPRISE ZONE ACT, ACT NO. 224 OF THE PUBLIC
4 ACTS OF 1985, THE COUNTY IN WHICH THAT LOCAL UNIT IS LOCATED
5 SHALL REIMBURSE THE LOCAL UNIT FOR THE DIFFERENCE BUT NOT TO
6 EXCEED AN AGGREGATE AMOUNT PER COUNTY OF \$5,000,000.00 EACH
7 YEAR. IF THE AGGREGATE AMOUNT OF REIMBURSEMENT IN A COUNTY
8 EXCEEDS \$5,000,000.00 IN A YEAR, THE COUNTY SHALL REIMBURSE
9 ACCORDING TO THE PRIORITY OF COMPLETELY REIMBURSING THE LOCAL
10 UNIT REQUIRING THE LEAST AMOUNT OF REIMBURSEMENT FIRST TO THE
11 LOCAL UNIT REQUIRING THE MOST REIMBURSEMENT LAST AND THE STATE
12 SHALL REIMBURSE THE LOCAL UNIT OR UNITS REQUIRING THE MOST REIM-
13 BURSEMENT FOR THE REMAINING AMOUNT. FOR A LOCAL UNIT WITH A
14 DOWNTOWN DEVELOPMENT AUTHORITY UNDER ACT NO. 197 OF THE PUBLIC
15 ACTS OF 1975, BEING SECTIONS 125.1651 TO 125.1681 OF THE MICHIGAN
16 COMPILED LAWS, THE COUNTY REIMBURSEMENT SHALL BE REDUCED BY THE
17 AMOUNT OF REVENUE THAT WOULD BE GENERATED BY MILLS AUTHORIZED IN
18 SECTION 12 OF ACT NO. 197 OF THE PUBLIC ACTS OF 1975, BEING SEC-
19 TION 125.1662 OF THE MICHIGAN COMPILED LAWS, BUT NOT LEVIED. IF
20 THE AMOUNT OF THE REIMBURSEMENTS TO LOCAL UNITS THAT THE COUNTY
21 IS REQUIRED TO MAKE PLUS THE AMOUNT OF THE REVENUE SHARING TO THE
22 COUNTY IN 1993 IS GREATER THAN THE AMOUNT OF REVENUE FROM THE 2
23 MILLS LEVIED BY THE COUNTY UNDER THIS SECTION, THE STATE SHALL
24 REIMBURSE THE COUNTY FOR THE DIFFERENCE EACH YEAR. THE REIM-
25 BURSEMENT BY THE COUNTIES AND THE STATE SHALL BE PAID IN 2 EQUAL
26 INSTALLMENTS, THE FIRST NOT LATER THAN OCTOBER 15 IN 1 YEAR AND
27 THE SECOND NOT LATER THAN FEBRUARY 15 OF THE FOLLOWING YEAR.

(7) AS USED IN THIS SECTION:

(A) "STATE REVENUE SHARING FROM INCOME TAX AND SINGLE BUSINESS TAX" MEANS THE AMOUNTS PAID TO LOCAL UNITS IN 1993 UNDER SECTION 481 OF THE INCOME TAX ACT OF 1967, ACT NO. 281 OF THE PUBLIC ACTS OF 1967, BEING SECTION 206.481 OF THE MICHIGAN COMPILED LAWS, AND SECTIONS 134, 135, 136, AND 137 OF THE SINGLE BUSINESS TAX ACT, ACT NO. 228 OF THE PUBLIC ACTS OF 1975, BEING SECTIONS 208.134, 208.135, 208.136, AND 208.137 OF THE MICHIGAN COMPILED LAWS.

(B) "TAX INCREMENT FINANCING DEBT" MEANS THE AMOUNT OF OUTSTANDING PRINCIPLE AND INTEREST A TAX INCREMENT FINANCING AUTHORITY HAS BORROWED UNDER ACT NO. 197 OF THE PUBLIC ACTS OF 1975, THE TAX INCREMENT FINANCE AUTHORITY ACT, ACT NO. 281 OF THE PUBLIC ACTS OF 1986, BEING SECTIONS 125.1801 TO 125.1830 OF THE MICHIGAN COMPILED LAWS, OR THE LOCAL DEVELOPMENT FINANCING ACT, ACT NO. 450 OF THE PUBLIC ACTS OF 1980, BEING SECTIONS 125.2151 TO 125.2174 OF THE MICHIGAN COMPILED LAWS.

(C) "TAX INCREMENT FINANCING DEBT SERVICE SHORTFALL" MEANS THE AMOUNT OF TAX INCREMENT FINANCING DEBT THAT IS DUE IN THE CURRENT YEAR THAT IS IN EXCESS OF ALL REVENUE COLLECTED UNDER ACT NO. 197 OF THE PUBLIC ACTS OF 1975, ACT NO. 281 OF THE PUBLIC ACTS OF 1986, OR ACT NO. 450 OF THE PUBLIC ACTS OF 1980.

Sec. 17. Within 15 days after ~~the giving of~~ notice of ~~such~~ THE final order, any aggrieved local unit may appeal in writing to the state tax ~~commission~~ TRIBUNAL. The ~~commission~~ TAX TRIBUNAL shall give at least 10 days' written notice to all interested parties of the time and place for a hearing on ~~such~~

1 THE appeal, and at the hearing shall give all ~~such~~ parties an
2 opportunity to be heard. The ~~commission~~ TAX TRIBUNAL shall
3 apply the method provided in section 11 for the division of the
4 net limitation tax rate, and if it finds a material mistake of
5 fact, fraud, or an error of law in the proceedings under this
6 act, may make an order increasing or decreasing the maximum tax
7 rate of any local unit as ordered by the board, and adjusting the
8 tax rates of other local units affected by ~~such~~ THE action.
9 The ~~commission~~ TAX TRIBUNAL shall give written notice of its
10 order to all interested parties within 15 days after ~~such~~ THE
11 hearing. The order of the ~~commission~~ TAX TRIBUNAL, or of the
12 board ~~in case of~~ IF no appeal, ~~shall be~~ IS final and ~~shall~~
13 IS not ~~be~~ reviewable in any court by mandamus, certiorari,
14 appeal, or any other method of direct or collateral attack, nor
15 shall any court of this state issue any injunction to prohibit
16 the carrying out of any order made under this act.

17 Section 2. Sections 5m, 11a, 14, 14a, and 17a of Act No. 62
18 of the Public Acts of 1933, being sections 211.205m, 211.211a,
19 211.214, 211.214a, and 211.217a of the Michigan Compiled Laws,
20 are repealed.