



**House  
Legislative  
Analysis  
Section**

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**LATE MILLAGE CERTIFICATION**

**House Bill 5067 as enrolled  
Public Act 343 of 1994  
Third Analysis (1-12-95)**

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

***THE APPARENT PROBLEM:***

Generally speaking, 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 revenues based on those rates in the same calendar year. Routinely, there are requests each year for legislation extending the deadline in special cases. This year, reportedly, there are a substantial number of millage requests on the November general election ballot (in over 30 counties).

instances. There are expected to be a substantial number of late millage elections in 1994 because of the convenience of placing them on the general election ballot on November 8. The bill would permit the late certification of property taxes approved by voters at the general election in November in any year.

***THE CONTENT OF THE BILL:***

The bill would amend the General Property Tax Act to specify that taxes approved by voters for any purpose at an election in any year on the first Tuesday after the first Monday in November would be certified for the calendar year in which the election was held. It also would specify that if a millage was certified after such an election for library purposes and upon the request by resolution of a taxing unit, the county commissioners for the county in which the library was located also could reduce or eliminate the millage previously authorized or dedicated for library purposes to be levied by that taxing unit for that year and direct the reduction or removal of the levy to be spread by the local units in the county.

MCL 211.36

***FISCAL IMPLICATIONS:***

There is no information at present.

***ARGUMENTS:***

***For:***

It is common practice to allow the late certification of property taxes each year to cover special

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