

SUBSTITUTE FOR  
HOUSE BILL NO. 5801

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 39 (MCL 211.39).

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 39. (1) The ~~supervisor of each township or ward, and~~  
2 ~~the~~ APPROPRIATE assessing officer ~~of each city or village, as~~  
3 ~~provided by law,~~ IN EACH LOCAL TAX COLLECTING UNIT shall  
4 ~~proceed to~~ assess the taxes apportioned to ~~his township, or~~  
5 ~~assessment district,~~ THAT LOCAL TAX COLLECTING UNIT according  
6 ~~and in proportion~~ to the ~~valuations~~ TAXABLE VALUES entered  
7 ~~by the board of review~~ in the assessment roll of ~~the township,~~  
8 ~~ward, village, or city~~ THAT LOCAL TAX COLLECTING UNIT for the  
9 year. ~~, but if the board of review makes no entry, then on the~~  
10 ~~valuation therein as entered by the supervisor or assessor. In~~  
11 ~~1974 and each year thereafter personal property assessments shall~~

**HB5801, As Passed House, July 1, 1998**

House Bill No. 5801

2

1 ~~be divided into 2 parts, inventory and personal property other~~  
2 ~~than inventory and taxes shall be assessed on the 2 separate~~  
3 ~~items as herein provided. For the purpose of avoiding~~

4 (2) TO AVOID fractions in computation, the assessor may ~~add~~  
5 ~~to the amount of the several taxes to be raised not more than 1/2~~  
6 ~~of 1%. The excess shall belong to the contingent fund of the~~  
7 ~~township, city, or village, except that in a city where, by spe-~~  
8 ~~cial provision, county taxes are now collected by the county~~  
9 ~~treasurer, the excess of county taxes shall belong to the contin-~~  
10 ~~gent fund of the county~~ ROUND DOWN THE TAX RATE TO 4 DECIMAL  
11 PLACES.

12 (3) The taxes shall be separately assessed and shall be  
13 entered in separate columns, or if authorized by a resolution of  
14 the county board of commissioners adopted by a majority of the  
15 members ~~elect thereof~~ ELECTED AND SERVING, the taxes in the  
16 county shall be entered either as 1 total sum ~~,~~ or in separate  
17 columns for each taxing unit. The columns shall be designated  
18 ~~,~~ AS combined county taxes, combined township taxes, combined  
19 city taxes, AND combined school taxes. If the taxes are entered  
20 as 1 total sum ~~,~~ or as combined unit taxes, ~~there shall be~~  
21 ~~printed~~ THE LOCAL TAX COLLECTING UNIT SHALL PRINT upon each tax  
22 receipt the percentage ~~,~~ or tax rate ~~which~~ THAT each ~~such~~  
23 tax is of the total sum ~~,~~ or is of each taxing unit sum, ~~.~~ ~~In~~  
24 ~~lieu thereof~~ OR SHALL ATTACH a printed statement showing the tax  
25 rate of each separate tax ~~shall be attached~~ to the tax receipt  
26 at the time of payment. ~~by the officer collecting the tax.~~