



Romney Building, 10th Floor
Lansing, Michigan 48909
Phone: 517/373-6466

ROUNDING OFF MILLAGE RATES

House Bill 4020

Sponsor: Rep. Sue Rocca

Committee: Tax Policy

Complete to 3-5-99

A SUMMARY OF HOUSE BILL 4020 AS INTRODUCED 1-26-99

The General Property Tax Act permits an assessor, in order to avoid fractions in computation, to add not more than one-half of one percent to "the amount of the several taxes to be raised." The act says that the excess goes to the contingent fund of the township, city, or village, or of the county when the county collects county taxes. This apparently is interpreted to mean that the millage rate can be rounded up. (Representatives of local units of government call this "excess of roll.")

House Bill 4020 would amend the General Property Tax Act to specify that an assessor, in order "to avoid fractions in computation," could round down the tax rate to three decimal places.

MCL 211.39

House Bill 4020 (3-5-99)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.