

SUBSTITUTE FOR
HOUSE BILL NO. 4020

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~~

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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~~ SHALL ROUND DOWN THE TAX RATE TO 4 DECI-
11 MAL PLACES.

12 (3) THE TAXES FOR EACH TAXING UNIT SHALL BE ROUNDED DOWN TO
13 THE NEAREST 1 CENT. The taxes shall be separately assessed and
14 shall be entered in separate columns, or if authorized by a reso-
15 lution of the county board of commissioners adopted by a majority
16 of the members ~~elect thereof~~ ELECTED AND SERVING, the taxes in
17 the county shall be entered either as 1 total sum ~~,~~ or in sepa-
18 rate columns for each taxing unit. The columns shall be desig-
19 nated ~~,~~ AS combined county taxes, combined township taxes, com-
20 bined city taxes, AND combined school taxes. If the taxes are
21 entered as 1 total sum ~~,~~ or as combined unit taxes, ~~there~~
22 ~~shall be printed~~ THE LOCAL TAX COLLECTING UNIT SHALL PRINT upon
23 each tax receipt the percentage ~~,~~ or tax rate ~~which~~ THAT each
24 ~~such~~ tax is of the total sum ~~,~~ or is of each taxing unit sum,
25 ~~. In lieu thereof~~ OR SHALL ATTACH a printed statement showing
26 the tax rate of each separate tax ~~shall be attached~~ to the tax

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1 receipt at the time of payment. ~~by the officer collecting the~~
2 ~~tax.~~