

HOUSE BILL No. 5019

August 13, 2003, Introduced by Reps. Palmer, Newell, Sheen, Milosch, Hoogendyk, Ward, Condino, Farrah, O'Neil, Huizenga, Hune and Richardville and referred to the Committee on Tax Policy.

A bill to amend 1988 PA 57, entitled

"An act to provide for the incorporation by 2 or more municipalities of certain authorities for the purpose of providing emergency services to municipalities; to provide for the powers and duties of authorities and of certain state and local agencies and officers; to guarantee certain labor contracts and employment rights in regard to the formation and reorganization of authorities; to provide for certain condemnation proceedings; to provide for the levy of property taxes for certain purposes; and to prescribe penalties and provide remedies,"

by amending section 12 (MCL 124.612).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 12. (1) An authority may levy a tax on all of the
2 taxable property within the limits of the authority for the
3 purposes of this act.

4 (2) The tax authorized under subsection (1) shall not be
5 levied without the approval of a majority of the registered
6 electors residing in the authority affected and qualified to vote
7 and voting on the tax at a general or special election. The

1 election may be called by resolution of the board of the
2 authority. The recording officer of the authority shall file a
3 copy of the resolution of the board calling the election with the
4 clerk of each incorporating municipality not less than 60 days
5 before the date of the election. The resolution calling the
6 election shall contain a statement of the proposition to be
7 submitted to the electors. Each municipal clerk and all other
8 municipal officials of an incorporating municipality shall
9 undertake those steps to properly submit the proposition to the
10 electors of the incorporating municipality at the election
11 specified in the resolutions of the authority. The election
12 shall be conducted and canvassed in accordance with the Michigan
13 election law, ~~Act No. 116 of the Public Acts of 1954, being~~
14 ~~sections 168.1 to 168.992 of the Michigan Compiled Laws~~ **1954 PA**
15 **116, MCL 168.1 to 168.992**, except that if the authority is
16 located in more than 1 county, the election shall be canvassed by
17 the state board of canvassers. The results of the election shall
18 be certified to the governing body of the authority promptly
19 after the date of the election. Not more than 1 election may be
20 held in an authority in a calendar year for approval of the tax
21 authorized under subsection (1). If the election is a special
22 election, the authority in which the election is held shall pay
23 its share of the costs of the election.

24 (3) The taxes authorized by this section may be levied at a
25 rate not to exceed 20 mills and for a period as determined by the
26 authority in the resolution calling the election and as ~~shall~~
27 ~~be~~ set forth in the proposition submitted to the electors.

1 (4) The tax rate authorized by this section shall be levied
2 and collected ~~as are~~ **in the same manner as** all ad valorem
3 property taxes in ~~the~~ **this** state, and the recording officer of
4 the authority shall at the appropriate times certify to the
5 proper tax assessing or collecting officers of each tax
6 collecting municipality the amount of taxes to be levied and
7 collected each year by each municipality. The authority shall
8 determine on which tax roll, if there is more than 1, of each
9 incorporating municipality that the taxes authorized by this
10 section shall be collected. Each tax assessing and collecting
11 officer and each county treasurer shall levy and collect the
12 taxes certified by the authority and shall pay those taxes to the
13 authority ~~by the time~~ **as** provided in section 43 of the general
14 property tax act, ~~Act No. 206 of the Public Acts of 1893, being~~
15 ~~section 211.43 of the Michigan Compiled Laws~~ **1893 PA 206, MCL**
16 **211.43.** The tax rate authorized by this section may be first
17 levied by the authority as a part of the first tax roll of the
18 appropriate municipalities occurring after the election described
19 in subsection (2). ~~The~~ **Before January 1, 2005, the** tax may be
20 levied and collected on the December tax roll ~~next~~ following
21 the date of election ~~—~~ if the tax is certified to the proper
22 tax assessing officials not later than September 15 of the year
23 in which the election is held. **After December 31, 2004, the tax**
24 **may be levied and collected on the July tax roll following the**
25 **date of election, if the tax is certified to the property tax**
26 **assessing officials not later than May 15 of the year in which**
27 **the election is held.**

1 (5) To the extent applicable and consistent with the
 2 requirements of this section, the general property tax act, ~~Act~~
 3 ~~No. 206 of the Public Acts of 1893, being sections 211.1 to~~
 4 ~~211.157 of the Michigan Compiled Laws~~ **1893 PA 206, MCL 211.1 to**
 5 **211.157**, shall apply to proceedings in relation to the
 6 assessment, spreading, and collection of taxes ~~pursuant to~~
 7 **under** this section. Additionally, in relation to the assessment,
 8 spreading, and collection of taxes ~~pursuant to~~ **under** this
 9 section, the county treasurer shall have powers and duties
 10 similar to those prescribed by ~~Act No. 206 of the Public Acts of~~
 11 ~~1893~~ **the general property tax act, 1893 PA 206, MCL 211.1 to**
 12 **211.157**, for township supervisors, township clerks, and township
 13 treasurers. However, this section shall not be considered to
 14 transfer any authority over the assessment of property.

15 (6) A county treasurer collecting taxes ~~pursuant to~~ **under**
 16 this section shall be bonded for tax collection in the same
 17 amount and in the same manner as a township treasurer would be
 18 for undertaking the duties prescribed by this section.

19 Enacting section 1. This amendatory act does not take
 20 effect unless Senate Bill No. _____ or House Bill No. 5010
 21 (request no. 02479'03) of the 92nd Legislature is enacted into
 22 law.