SENATE BILL No. 700

September 16, 2003, Introduced by Senator BIRKHOLZ and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 89a (MCL 211.89a), as added by 1994 PA 189,
and by adding section 89b.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 89a. (1) Notwithstanding the provisions of a charter
- 2 of a county adopted pursuant to Act No. 93 of the Public Acts of
- 3 1966, being sections 45.501 to 45.521 of the Michigan Compiled
- 4 Laws 1966 PA 293, MCL 45.501 to 45.521, or the provisions of the
- 5 charter of a home rule city, to the contrary, the city treasurer
- 6 of a city that -does not return delinquent real property taxes to
- 7 the county treasurer contains a first class school district
- 8 shall return all uncollected delinquent -state education taxes
- 9 levied under the state education tax act, Act No. 331 of the
- 10 Public Acts of 1993, being sections 211.901 to 211.906 of the

03951'03 * FDD

- 1 Michigan Compiled Laws, on real property after December 31, 2002
- 2 on the March 1 immediately following the year in which the taxes
- 3 are levied.
- 4 (2) After the delinquent taxes levied on real property
- 5 -taxes are returned to the county treasurer for collection under
- 6 this section, the provisions of this act apply for collection of
- 7 those taxes and for the issuance of notes in anticipation of the
- 8 collection of the those taxes.
- 9 (3) As used in this section, "first class school district"
- 10 means a school district organized as a school district of the
- 11 first class under the revised school code, 1976 PA 451, MCL 380.1
- 12 to 380.1852.
- 13 Sec. 89b. (1) For taxes levied after December 31, 2003,
- 14 notwithstanding the provisions of a charter of a county adopted
- 15 pursuant to 1966 PA 293, MCL 45.501 to 45.521, or the provisions
- 16 of the charter of a home rule city, to the contrary, a city
- 17 containing a first class school district shall do all of the
- 18 following:
- 19 (a) Prepare and submit to each taxpayer a statement
- 20 indicating the amount of tax levied on real and personal property
- 21 by all taxing jurisdictions authorized to levy a general ad
- 22 valorem property tax in that city.
- 23 (b) Collect the tax levied on real and personal property by
- 24 all taxing jurisdictions authorized to levy a general ad valorem
- 25 property tax in that city.
- 26 (2) As used in this section, "first class school district"
- 27 means a school district organized as a school district of the

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- 1 first class under the revised school code, 1976 PA 451, MCL 380.1
- 2 to 380.1852.

03951'03 * Final Page FDD