

Legislative Analysis



TOWNSHIP TAX PAYMENTS

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House Bill 4234

Sponsor: Rep. Neal Nitz

Committee: Local Government and Urban Policy

Complete to 2-11-05

A SUMMARY OF HOUSE BILL 4234 AS INTRODUCED 2-8-05

House Bill 4234 would amend the General Property Tax Act to specify that for the purposes of determining the date of payment under the act, the date of a U.S. Postal Service postmark would be considered the date of receipt. Currently under the law, the postmark date "may" be considered the date of receipt.

The bill also specifies that a U.S. Postal Service postmark would not be considered the date of receipt of payment in any of the following circumstances: a) if the payment was for delinquent taxes; and, b) if the date of the postmark was after February 15 for taxes levied in the immediately preceding tax year.

The bill would take effect January 1, 2006.

MCL 211.44b

FISCAL IMPACT:

As written, the bill should have no significant state or local fiscal impact.

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