

Legislative Analysis



CHANGE MEETING DATE FOR COUNTY APPORTIONMENT OF TAXES

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House Bill 4764

Sponsor: Rep. Steve Bieda

Committee: Tax Policy

Complete to 6-5-07

A SUMMARY OF HOUSE BILL 4764 AS INTRODUCED 5-15-07

The General Property Tax Act requires county boards of commissioners to meet in October to review the records of the several taxing jurisdictions within the county and apportion the taxable valuations and millage rates among the various taxing jurisdictions within the county. This meeting is known as the apportionment meeting and, under MCL 211.12, the director of each county's tax or equalization department must submit an apportionment report to the State Tax Commission not later than December 1st. Typically, the apportionment report shows, for each assessing unit, the taxable valuation and millage rates for K-12 public schools, community college districts, intermediate school districts, special authorities, and counties.

House Bill 4764 would require the county board to hold an apportionment meeting in May to determine and apportion revenue to be raised for county operating purposes, and require an October meeting to apportion the taxable value and millage rates of the various taxing jurisdictions within the county.

MCL 211.37

FISCAL IMPACT:

As written, the bill would have no apparent fiscal impact on the state or local units of government.

BACKGROUND INFORMATION:

Under 2004 PA 357, county operating millages are levied in the summer. These millages, and other summer millages, are included in the apportionment report of the following October, i.e. the July 2007 summer levy is included in the October 2007 apportionment report.

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