

Legislative Analysis



CHANGE MEETING DATE FOR COUNTY APPORTIONMENT OF TAXES

Mitchell Bean, Director
Phone: (517) 373-8080
<http://www.house.mi.gov/hfa>

House Bill 4764 (Substitute H-1)
Sponsor: Rep. Steve Bieda
Committee: Tax Policy

Revised Summary
Complete to 6-13-07

A REVISED SUMMARY OF HOUSE BILL 4764 AS REPORTED FROM COMMITTEE

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 permit the county board to hold the apportionment meeting no later than October.

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. This requires the county board to certify taxable valuations and millage rates three months after the tax is levied. Reportedly, many counties are now holding an apportionment meeting earlier in the year (typically May), in addition to the required October meeting.

POSITIONS:

The Michigan Association of Counties supports the bill. (6-6-07)

A representative for Macomb County testified in support of the bill. (6-6-07)

The Department of Treasury is neutral on the bill. (6-6-07)

Legislative Analyst: Mark Wolf
Fiscal Analyst: Jim Stansell

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