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HOUSE BILL No. 4764

May 15, 2007, Introduced by Rep. Bieda and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled "The general property tax act,"

by amending section 37 (MCL 211.37), as amended by 1994 PA 415.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

Sec. 37. The county board of commissioners, at its annual A

session in October MAY in each year, shall ascertain and determine
the amount of money to be raised for county purposes, and shall
apportion the amount and also the amount of the state tax and
indebtedness of the county to the state among the several townships
in the county in proportion to the valuation of the taxable real
and personal property as determined by the board, or as determined
by the state tax commission upon appeal in the manner provided by
law for that year, which determination and apportionment shall be
entered at large on county records. The board, AT A SESSION IN

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- 1 OCTOBER EACH YEAR, shall also examine all certificates, statements,
- 2 papers, and records submitted to it, showing the money to be raised
- 3 in the several townships for school, highway, drain, township, and
- 4 other purposes. It shall hear and duly consider all objections made
- 5 to raising that money by any taxpayer affected. If it appears to
- 6 the board that any certificate, statement, paper, or record is not
- 7 properly certified or is in any way defective, or that any
- 8 proceeding to authorize the raising of the money has not been had
- 9 or is in any way imperfect, the board shall verify the same, and if
- 10 the certificate, statement, paper, record, or proceeding can then
- 11 be corrected, supplied, or had, the board shall authorize and
- 12 require the defects or omissions of proceedings to be corrected,
- 13 supplied, or had. The board may refer any or all the certificates,
- 14 statements, papers, records, and proceedings to the prosecuting
- 15 attorney, who shall investigate and without delay report in writing
- 16 his or her opinion to the board. The board shall direct that the
- 17 money proposed to be raised for township, school, highway, drain,
- 18 and all other purposes as—authorized by law —shall be spread upon
- 19 the assessment roll of the proper townships, wards, and cities.
- 20 This action and direction shall be entered in full upon the records
- 21 of the proceedings of the board —and shall be final as to the levy
- 22 and assessment of all the taxes, except if there is a change made
- 23 in the equalization of any county by the state tax commission upon
- 24 appeal in the manner provided by law. The direction for spread of
- 25 taxes shall be expressed in terms of millages to be spread against
- 26 the taxable values of properties and shall not direct the raising
- 27 of any specific amount of money. This section does not apply when

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1 section 36(2) applies.