

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.36 Duties of township clerk; tax levy by county board of commissioners; certification of school millage elections; certification of taxes levied for certain purposes; direction for spread of millages; county in which library is located; expenses.**

Sec. 36. (1) The township clerk of each township, on or before September 30 of each year, shall make and deliver to the supervisor of the clerk's township and to the county clerk, a certified copy of all statements and certificates on file and of all records of any vote or resolution in the clerk's office authorizing or directing money to be raised in the township by taxation for township, school, highway, drain, and all other purposes, together with a statement of the aggregate amount to be raised. However, if the issuance of bonds or notes or the levy of taxes for school purposes has been approved by the electors before September 30, this subsection does not preclude delivery by the clerk after September 30 of a resolution authorizing additional millage to be levied in the year voted. The clerk shall present the copies to the county board of commissioners at its annual meeting and file the copies in the clerk's office. The county board of commissioners shall not levy in the year voted a tax levy voted on or after September 30. This subsection does not apply if 1 of subsections (2) through (4) applies.

(2) The amount of taxes that are to be levied for school purposes in a school district, an intermediate school district, or community or junior college district that holds an election on or after September 30 and on or before November 15, or that holds a second millage election under this subsection allowable pursuant to subsection (3) on or before December 7, and that are approved, shall be certified for the calendar year in which the election is held, only if 1 of the following applies:

(a) For a school district, a school millage in that district has been defeated in a prior election in the same calendar year.

(b) For a school district, the school millage election is held in November on the date that school district elects its board members.

(c) For a community or junior college district, a community or junior college millage in that district has been defeated in a prior election in the same calendar year.

(d) For an intermediate school district, the district has a population greater than 1,400,000.

(e) For an intermediate school district with a population of less than 1,400,000, the millage election is held on or before October 15.

(3) Except as otherwise provided in this subsection, a school district, an intermediate school district, or a community or junior college district shall not conduct more than 1 millage election pursuant to subsection (2). If a district's operating revenue is less than the total operating revenue for the previous school year, the district may hold a second school millage election pursuant to subsection (2) on or before December 7.

(4) Notwithstanding subsections (2) and (3), and except as otherwise provided in this subsection, the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before the first Tuesday after the first Monday in November and that are approved by the electors of that taxing unit shall be certified for that calendar year. In 1997 only, the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before November 30 and that are approved by the electors of that taxing unit shall be certified for that calendar year.

(5) After a millage is certified pursuant to subsections (2) through (4), the appropriate county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification or amended certification. If a millage is certified pursuant to subsection (4) for library purposes, if a taxing unit requests by resolution, the county board of commissioners for the county in which the library is located also may reduce or eliminate the millage previously authorized or dedicated for library purposes to be levied by that taxing unit for that year and direct the reduction or removal of the levy to be spread by the local units in the county.

(6) The reasonable and actual expenses incurred by a township, county, or city in assessing and collecting the school district, intermediate school district, or community or junior college district taxes levied and spread pursuant to an election under subsection (2) or (3) that is held after September 30, to the extent these expenses are in addition to the expense of collection and assessing any other taxes at the same time and exceed the amount of any fees imposed for the collection of these taxes, shall be billed to and paid by the school district, intermediate school district, or community or junior college district.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3859;—CL 1915, 4030;—CL 1929, 3424;—CL 1948, 211.36;—Am. 1960, Act 57, Eff. Aug. 17, 1960;—Am. 1973, Act 135, Imd. Eff. Nov. 2, 1973;—Am. 1974, Act 257, Imd. Eff. Aug. 1, 1974;—Am. 1975, Act 202, Imd. Eff. Aug. 20, 1975;—Am. 1976, Act 221, Imd. Eff. July 29, 1976;—Am. 1977, Act 80, Imd. Eff. Aug. 2, 1977;—Am. 1977, Act 166, Imd. Eff. Nov. 16, 1977;—Am. 1978, Act 408, Imd. Eff. Sept. 26, 1978;—Am. 1978, Act 532, Imd. Eff. Dec. 21, 1978;—Am. Rendered Monday, July 7, 2025

1979, Act 116, Imd. Eff. Oct. 9, 1979;—Am. 1980, Act 226, Imd. Eff. July 18, 1980;—Am. 1981, Act 128, Imd. Eff. Sept. 29, 1981;—Am. 1981, Act 158, Imd. Eff. Nov. 25, 1981;—Am. 1982, Act 225, Imd. Eff. Sept. 15, 1982;—Am. 1983, Act 179, Imd. Eff. Oct. 14, 1983;—Am. 1984, Act 251, Imd. Eff. Nov. 14, 1984;—Am. 1985, Act 132, Imd. Eff. Sept. 30, 1985;—Am. 1986, Act 141, Imd. Eff. July 2, 1986;—Am. 1986, Act 223, Imd. Eff. Sept. 25, 1986;—Am. 1986, Act 240, Imd. Eff. Dec. 2, 1986;—Am. 1987, Act 165, Imd. Eff. Nov. 5, 1987;—Am. 1987, Act 181, Imd. Eff. Nov. 30, 1987;—Am. 1987, Act 265, Imd. Eff. Dec. 28, 1987;—Am. 1988, Act 352, Imd. Eff. Dec. 5, 1988;—Am. 1989, Act 205, Imd. Eff. Nov. 1, 1989;—Am. 1989, Act 290, Imd. Eff. Dec. 26, 1989;—Am. 1990, Act 236, Imd. Eff. Oct. 10, 1990;—Am. 1991, Act 136, Imd. Eff. Nov. 22, 1991;—Am. 1992, Act 268, Imd. Eff. Dec. 15, 1992;—Am. 1993, Act 240, Imd. Eff. Nov. 15, 1993;—Am. 1994, Act 343, Imd. Eff. Dec. 6, 1994;—Am. 1997, Act 138, Imd. Eff. Nov. 18, 1997.

**Compiler's note:** Section 2 of Act 251 of 1984 provides: “This amendatory act shall validate and permit millage elections held pursuant to section 36(2) of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.36 of the Michigan Compiled Laws, after September 14, 1984, and on or before December 14, 1984, and shall be retroactively applied to validate and permit such elections, for all purposes for which section 36(2) of the general property tax act is applicable.”

Section 2 of Act 132 of 1985 provides: “This amendatory act shall validate and permit millage elections held pursuant to section 36(2) of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.36 of the Michigan Compiled Laws, after September 14, 1985, and on or before December 13, 1985, and shall be retroactively applied to validate and permit such elections, for all purposes for which section 36(2) of the general property tax act is applicable.”

**Popular name:** Act 206