

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

211.39 Assessment of taxes; avoiding fractions in computation; separate assessments and entries; designation of columns; imprinting tax receipt; printed statement.

Sec. 39. (1) The appropriate assessing officer in each local tax collecting unit shall assess the taxes apportioned to that local tax collecting unit according to the taxable values entered in the assessment roll of that local tax collecting unit for the year.

(2) To avoid fractions in computation, the assessor shall round down the tax rate to 4 decimal places.

(3) The taxes for each taxing unit shall be rounded down to the nearest 1 cent. The taxes shall be separately assessed and shall be entered in separate columns, or if authorized by a resolution of the county board of commissioners adopted by a majority of the members elected and serving, the taxes in the county shall be entered either as 1 total sum or in separate columns for each taxing unit. The columns shall be designated as combined county taxes, combined township taxes, combined city taxes, and combined school taxes. If the taxes are entered as 1 total sum or as combined unit taxes, the local tax collecting unit shall print upon each tax receipt the percentage or tax rate that each tax is of the total sum or is of each taxing unit sum, or shall attach a printed statement showing the tax rate of each separate tax to the tax receipt at the time of payment.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3862;—CL 1915, 4034;—CL 1929, 3428;—Am. 1941, Act 234, Imd. Eff. June 16, 1941;—Am. 1943, Act 230, Eff. July 30, 1943;—CL 1948, 211.39;—Am. 1961, Act 82, Eff. Sept. 8, 1961;—Am. 1964, Act 69, Eff. Aug. 28, 1964;—Am. 1973, Act 109, Eff. Dec. 31, 1973;—Am. 1999, Act 38, Eff. Aug. 1, 1999.

Popular name: Act 206