

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

211.39a Tentative levy; final levy; additional taxes; credits; technical assistance.

Sec. 39a. (1) If the determination of the county equalized value is delayed as a result of an appeal taken under this act and pending before the tax tribunal, the assessing officer shall levy taxes upon the taxable value of property as determined by the state tax commission sitting as the state board of equalization and apportioned by the county board of commissioners. The payment of taxes levied in this manner, known as the "tentative levy", does not constitute a final and ultimate discharge of the taxpayer's obligation.

(2) After the final determination of equalized value by the tax tribunal, the assessing officer shall determine the difference in tax, if any, between the tentative levy and a levy made upon the taxable value as finally determined by the tax tribunal known as the "final levy".

(3) If the final determination shows that additional taxes are due, the county board of commissioners shall spread the additional levy upon the next succeeding annual tax roll and collect them together with the next succeeding annual taxes upon the property.

(4) If the tax liability is decreased as a result of the tax tribunal's final determination of taxable value, the taxes collected under the tentative levy in excess of the tax liability under the final levy shall be credited against the taxes upon the property for the next succeeding year, together with a proportionate share of any collection fee applicable to the difference.

(5) Additional taxes collected or credits against tax liability made under this section shall inure to the benefit or detriment of the taxing units in the respective proportions in which they share the proceeds of the final levy.

(6) The state tax commission shall provide technical assistance as necessary to implement this section.

History: Add. 1972, Act 296, Imd. Eff. Dec. 7, 1972;—Am. 1974, Act 384, Imd. Eff. Dec. 23, 1974;—Am. 1981, Act 68, Imd. Eff. June 23, 1981;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994.

Popular name: Act 206