

THE CHARTER TOWNSHIP ACT (EXCERPT)
Act 359 of 1947

42.27 Adoption of budget by township board; resolution; appropriation; tax levy; limitation; separate appropriation for fire and police departments; tax collection; interim budget.

Sec. 27. (1) Except as otherwise provided by this subsection, prior to the commencement of the fiscal year, the township board shall, by resolution, adopt the budget for the next fiscal year, make an appropriation of the money needed for township purposes, and provide for a levy of taxes upon real and personal property. If a township operates on a calendar year budget cycle, a public hearing on the proposed budget shall be held not later than December 15 and adopted not later than December 31, in the year preceding the calendar year covered by the budget.

(2) The levy allowed under subsection (1) shall not exceed 1/10 of 1% of the assessed valuation of all real and personal property subject to taxation within the limits of a village located within the township and 1/2 of 1% of the assessed valuation of all real and personal property subject to taxation in the balance of the township. The electors of a charter township may increase the tax levy limitation not to exceed a total of 1% of the assessed valuation of all real and personal property in the township for a period not to exceed 20 years at 1 time.

(3) If a township has 1 or more villages that maintain either or both a fire department or a police department, the expense of a township fire department or police department shall be appropriated separately from the other expenses of the township and a tax levy for these expenses shall not be spread upon the township assessment roll against the property, either real or personal, located in these villages.

(4) The adoption of the resolution under this section is the final authority for the township supervisor to spread any approved levies upon the tax roll for the current year and to include the amount of each levy in his or her warrant to the township treasurer. The township treasurer shall collect and return the warrant as provided under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

(5) Within 60 days after the incorporation of a township as a charter township under this act, the township board shall, by resolution, adopt an interim budget until the commencement of the next fiscal year and make an appropriation from the funds and assets of the township available for these purposes.

History: 1947, Act 359, Eff. Oct. 11, 1947;—CL 1948, 42.27;—Am. 1949, Act 70, Eff. Sept. 23, 1949;—Am. 1953, Act 188, Eff. Oct. 2, 1953;—Am. 1976, Act 90, Eff. Mar. 31, 1977;—Am. 1988, Act 82, Eff. Apr. 1, 1988;—Am. 2003, Act 191, Imd. Eff. Oct. 31, 2003.