



**House
Legislative
Analysis
Section**

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DISTRICTWIDE LIBRARY TAXES

House Bill 4995
Sponsor: Rep. Mary Brown
Committee: Taxation

Complete to 10-12-93

A SUMMARY OF HOUSE BILL 4995 AS INTRODUCED 8-31-93

The bill would amend the District Library Establishment Act to specify how a districtwide tax would be collected. It would also specify that the fiscal year of a district library would begin July 1 or December 1, as determined by the library board. A library board would be required to provide by resolution for the collection of the tax as specified in the bill. Generally, the bill would apply the provisions of the General Property Tax Act to the assessment, spreading, and collection of a districtwide tax and to the powers and duties of township supervisors, township clerks, and township treasurers. City assessing officers, city clerks, and city treasurers of cities in which all or part of a district was located would have the same tax-related powers as the township officials do in assessing, spreading, and collecting the districtwide tax.

Under the bill, a districtwide tax would be levied and collected by cities and townships that were part of the district at the same time the city or township taxes were levied and collected; would become a lien against property in the same manner and on the same date as city or township taxes; be subject to the same penalties, interest, and collection charges; and be returned as delinquent to the county treasurer in the same manner and with the same interest, penalties, and fees. However, if a school district was a participating municipality, each city or township that collected summer school taxes for the district would levy and collect the districtwide library tax with the summer school taxes, if specified by the district library. If taxes were collected on a summer tax levy, they would become a lien against assessed property and be due on July 1; be collected on or before September 14; be subject to interest after that date; and be returned as delinquent on March 1 if not paid by then.

Interest and penalties imposed on library districtwide taxes before the date they were returned delinquent, other than property tax administration fees, would belong to the district library.

MCL 397.183a

HOUSE BILL 4995 (10-12-93)