



HOUSE BILL No. 4995

August 31, 1993, Introduced by Reps. Brown, Gilmer, Berman, Bullard, Jondahl, Keith, Barns, Bryant, Shugars and Munsell and referred to the Committee on Taxation.

A bill to amend Act No. 24 of the Public Acts of 1989, entitled

"The district library establishment act,"

being sections 397.171 to 397.196 of the Michigan Compiled Laws, by adding section 13a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 24 of the Public Acts of 1989, being
2 sections 397.171 to 397.196 of the Michigan Compiled Laws, is
3 amended by adding section 13a to read as follows:

4 SEC. 13A. (1) THE FISCAL YEAR OF A DISTRICT LIBRARY SHALL
5 BEGIN JULY 1 OR DECEMBER 1, AS DETERMINED BY THE BOARD. THE
6 BOARD SHALL PROVIDE BY RESOLUTION FOR COLLECTION OF A DISTRICT-
7 WIDE TAX, AS PROVIDED IN THIS SECTION.

8 (2) TO THE EXTENT APPLICABLE AND CONSISTENT WITH THIS
9 SECTION, THE PROVISIONS OF THE GENERAL PROPERTY TAX ACT, ACT

1 NO. 206 OF THE PUBLIC ACTS OF 1893, BEING SECTIONS 211.1 TO
2 211.157 OF THE MICHIGAN COMPILED LAWS, APPLY TO THE ASSESSMENT,
3 SPREADING, AND COLLECTION OF A DISTRICTWIDE TAX AND TO THE POWERS
4 AND DUTIES OF THE TOWNSHIP SUPERVISOR, TOWNSHIP CLERK, AND TOWN-
5 SHIP TREASURER. THE CITY ASSESSING OFFICER, CITY CLERK, AND CITY
6 TREASURER OF A CITY IN WHICH ALL OR PART OF A DISTRICT IS LOCATED
7 HAVE THE SAME POWERS AND DUTIES WITH RESPECT TO THE ASSESSMENT,
8 SPREADING, AND COLLECTION OF A DISTRICTWIDE TAX WITHIN THE CITY
9 AS A TOWNSHIP SUPERVISOR, TOWNSHIP CLERK, AND TOWNSHIP TREASURER
10 HAVE WITH RESPECT TO THE ASSESSMENT, SPREADING, AND COLLECTION OF
11 A DISTRICTWIDE TAX WITHIN A TOWNSHIP.

12 (3) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (4), A DIS-
13 TRICTWIDE TAX SHALL BE LEVIED AND COLLECTED BY EACH CITY AND
14 TOWNSHIP IN WHICH ALL OR PART OF A DISTRICT IS LOCATED AT THE
15 SAME TIME AT WHICH THE TAXES OF THE CITY OR TOWNSHIP ARE LEVIED
16 AND COLLECTED. A DISTRICTWIDE TAX COLLECTED BY A CITY OR TOWN-
17 SHIP BECOMES A LIEN AGAINST THE PROPERTY ON WHICH ASSESSED IN THE
18 SAME MANNER AND ON THE SAME DATE AS THE CITY OR TOWNSHIP TAXES,
19 AND IS SUBJECT TO THE SAME PENALTIES, INTEREST, AND COLLECTION
20 CHARGES AS THE CITY OR TOWNSHIP TAXES, AND SHALL BE RETURNED AS
21 DELINQUENT TO THE COUNTY TREASURER OR COUNTY TREASURERS IN THE
22 SAME MANNER AND WITH THE SAME INTEREST, PENALTIES, AND FEES AS
23 THE CITY OR TOWNSHIP TAXES ARE RETURNED.

24 (4) IF A SCHOOL DISTRICT IS A PARTICIPATING MUNICIPALITY,
25 EACH CITY OR TOWNSHIP THAT COLLECTS SCHOOL TAXES FOR THE SCHOOL
26 DISTRICT ON A SUMMER LEVY SHALL LEVY AND COLLECT THE DISTRICT
27 LIBRARY DISTRICTWIDE TAX AT THE SAME TIME AT WHICH SCHOOL TAXES

1 ARE LEVIED AND COLLECTED FOR THE SUMMER TAX LEVY, IF SPECIFIED BY
2 THE DISTRICT LIBRARY. IF TAXES ARE COLLECTED ON A SUMMER TAX
3 LEVY, ALL OF THE FOLLOWING SHALL APPLY:

4 (A) TAXES AUTHORIZED TO BE COLLECTED SHALL BECOME A LIEN
5 AGAINST THE PROPERTY ON WHICH ASSESSED, AND DUE FROM THE OWNER OF
6 THAT PROPERTY, ON JULY 1.

7 (B) TAXES SHALL BE COLLECTED ON OR BEFORE SEPTEMBER 14 AND
8 ALL TAXES AND INTEREST IMPOSED PURSUANT TO SUBDIVISION (C) UNPAID
9 BEFORE MARCH 1 SHALL BE RETURNED AS DELINQUENT ON MARCH 1. TAXES
10 DELINQUENT UNDER THIS SUBDIVISION SHALL BE COLLECTED PURSUANT TO
11 ACT NO. 206 OF THE PUBLIC ACTS OF 1893.

12 (C) INTEREST SHALL BE ADDED TO TAXES COLLECTED AFTER
13 SEPTEMBER 14 AT THAT RATE IMPOSED BY SECTION 59 OF ACT NO. 206 OF
14 THE PUBLIC ACTS OF 1893, BEING SECTION 211.59 OF THE MICHIGAN
15 COMPILED LAWS, ON DELINQUENT PROPERTY TAX LEVIES THAT BECAME A
16 LIEN IN THE SAME YEAR.

17 (D) ALL OR A PORTION OF FEES OR CHARGES, OR BOTH, AUTHORIZED
18 UNDER SECTION 44 OF ACT NO. 206 OF THE PUBLIC ACTS OF 1893, BEING
19 SECTION 211.44 OF THE MICHIGAN COMPILED LAWS, MAY BE IMPOSED ON
20 TAXES PAID BEFORE MARCH 1.

21 (5) INTEREST AND PENALTIES IMPOSED ON TAXES COLLECTED PURSU-
22 ANT TO THIS SECTION, OTHER THAN PROPERTY TAX ADMINISTRATION FEES,
23 THAT ARE IMPOSED BEFORE THE DATE THE TAXES ARE RETURNED DELIN-
24 QUENT AND THAT ARE ATTRIBUTABLE TO A DISTRICT LIBRARY DISTRICT-
25 WIDE TAX BELONG TO THE DISTRICT LIBRARY.