

## **HOUSE BILL No. 5067**

September 29, 1993, Introduced by Rep. Gagliardi and referred to the Committee on Taxation.

A bill to amend section 36 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 268 of the Public Acts of 1992, being section 211.36 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Section 1. Section 36 of Act No. 206 of the Public Acts of
- 2 1893, as amended by Act No. 268 of the Public Acts of 1992, being
- 3 section 211.36 of the Michigan Compiled Laws, is amended to read
- 4 as follows:
- 5 Sec. 36. (1) The township clerk of each township, on or
- 6 before September 30 of each year, shall make and deliver to the
- 7 supervisor of the clerk's township and to the county clerk, a
- 8 certified copy of all statements and certificates on file and of
- 9 all records of any vote or resolution in the clerk's office

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- 1 authorizing or directing money to be raised in the township by
- 2 taxation for township, school, highway, drain, and all other pur-
- 3 poses, together with a statement of the aggregate amount to be
- 4 raised. However, if the issuance of bonds or notes or the levy
- 5 of taxes for school purposes has been approved by the electors
- 6 before September 30, this subsection does not preclude delivery
- 7 by the clerk after September 30 of a resolution authorizing addi-
- 8 tional millage to be levied in the year voted. The clerk shall
- 9 present the copies to the county board of commissioners at its
- 10 annual meeting and file the copies in the clerk's office. The
- 11 county board of commissioners shall not levy in the year voted a
- 12 tax levy voted on or after September 30. This subsection does
- 13 not apply if 1 of subsections (2) through -(7) (4) applies.
- 14 (2) The amount of taxes that are to be levied for school
- 15 purposes in a school district, an intermediate school district,
- 16 or community or junior college district that holds an election on
- 17 or after September 30 and on or before November 15, or that holds
- 18 a second millage election under this subsection allowable pursu-
- 19 ant to subsection (3) on or before December 7, and that are
- 20 approved, shall be certified for the calendar year in which the
- 21 election is held, only if 1 of the following applies:
- (a) For a school district, a school millage in that district
- 23 has been defeated in a prior election in the same calendar year.
- 24 (b) For a school district, the school millage election is
- 25 held in November on the date that school district elects its
- 26 board members.

- 1 (c) For a community or junior college district, a community 2 or junior college millage in that district has been defeated in a 3 prior election in the same calendar year.
- 4 (d) For an intermediate school district, the district has a 5 population greater than 1,400,000.
- 6 (e) For an intermediate school district with a population of 7 less than 1,400,000, the millage election is held on or before 8 October 15.
- 9 (3) Except as otherwise provided in this subsection, a
  10 school district, an intermediate school district, or a community
  11 or junior college district shall not conduct more than 1 millage
  12 election pursuant to subsection (2). If a district's operating
  13 revenue is less than the total operating revenue for the previous
  14 school year, the district may hold a second school millage elec15 tion pursuant to subsection (2) on or before December 7.
- 16 (4) The amount of taxes that are to be levied for township

  17 LIBRARY purposes in a township holding an election after

  18 September 30, 1992 1993 and on or before November 3, 1992

  19 OCTOBER 18, 1993 and that are approved shall be certified for the

  20 1992 1993 calendar year.
- (5) The amount of taxes that are to be levied for police or representations for the purchase of fire trucks and fire fighting equipment, or for updating fire stations in a township holding an election after September 30, 1992 and on or before November 37 to 1992 and that are approved shall be certified for the 1992 calen

- 1 (6) Except as otherwise provided in this section, in the
- 2 1992 calendar year, the amount of taxes that are to be levied by
- 3 a local taxing unit holding an election after September 30, 1992
- 4 and on or before December 22, 1992 and that were approved shall
- 5 be certified for 1992 if approved by a majority of the members of
- 6 the county board of commissioners of the county in which the
- 7 taxing unit is located.
- 8 (7) The amount of taxes that are to be levied for mainte-
- 9 nance or improvement of any roads or bridges located within a
- 10 county or for matching funds for improvements to roads within a
- 11 township holding an election after September 30, 1992 and on or
- 12 before November 3, 1992 and are approved shall be certified for
- 13 the 1992 calendar year.
- (5) -(8) On the day after a millage is certified pursuant
- 15 to subsections (2) through  $\frac{(7)}{(7)}$  (4), the appropriate county
- 16 board of commissioners shall meet and direct or amend its direc-
- 17 tion for the spread of millages by local units in the county pur-
- 18 suant to the certification or amended certification.
- 19 (6) -(9) The reasonable and actual expenses incurred by a
- 20 township, county, or city in assessing and collecting the school
- 21 district, intermediate school district, or community or junior
- 22 college district taxes levied and spread pursuant to an election
- 23 under subsection (2) or (3) that is held after September 30, to
- 24 the extent these expenses are in addition to the expense of col-
- 25 lection and assessing any other taxes at the same time and exceed
- 26 the amount of any fees imposed for the collection of these taxes,

; shall be billed to and paid by the school district, intermediate

2 school district, or community or junior college district.