

# HOUSE BILL No. 6325

September 17, 2002, Introduced by Rep. Hummel and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
 "The general property tax act,"  
 by amending section 44a (MCL 211.44a), as added by 1993 PA 313.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 44a. (1) ~~Notwithstanding~~ BEGINNING IN 2003,  
 2 NOTWITHSTANDING any other statutory or charter provision to the  
 3 contrary, a TOWNSHIP OR county ~~in which 1 or more local units of~~  
 4 ~~government levies a summer property tax~~ may by resolution of its  
 5 governing body determine to impose ~~in 1995 one quarter of, in~~  
 6 ~~1996 one half of and for collections after 1996~~ all or ~~one~~  
 7 ~~half~~ A PORTION of its property tax levy as a summer property tax  
 8 levy. ~~in those local units of government where a summer tax is~~  
 9 ~~being collected by the local tax collecting treasurer.~~ The  
 10 resolution by its terms may be applicable until revoked by the  
 11 governing body of the TOWNSHIP OR county.

1           (2) ~~Upon adoption of~~ IF A COUNTY ADOPTS a resolution  
2 authorized by subsection (1), the county shall notify by April 15  
3 of each year each applicable local tax collecting unit of its  
4 determination to impose a summer property tax levy in that year.  
5 Before June 30 and in conformance with the procedures prescribed  
6 by this act, the taxes being collected shall be spread in terms  
7 of millages on the assessment roll, the amount of tax levied  
8 shall be assessed in proportion to the ~~state equalized~~  
9 ~~valuation~~ TAXABLE VALUE, and a tax roll shall be prepared  
10 ~~which~~ THAT commands the appropriate treasurer to collect on  
11 July 1 the taxes indicated as due on the tax roll. IF AN APPLI-  
12 CABLE LOCAL TAX COLLECTING UNIT DOES NOT LEVY A SUMMER PROPERTY  
13 TAX, THE COUNTY SHALL REIMBURSE THAT LOCAL TAX COLLECTING UNIT  
14 FOR ALL COSTS INCURRED IN COLLECTING THE COUNTY'S SUMMER PROPERTY  
15 TAX LEVY.

16           (3) Taxes authorized to be collected shall become a lien  
17 against the property on which assessed, and due from the owner of  
18 that property on July 1.

19           (4) Taxes shall be collected on or before September 14 and  
20 all taxes and interest imposed pursuant to this section unpaid  
21 before March 1 shall be returned as delinquent on March 1 and  
22 collected pursuant to this act.

23           (5) Interest shall be added to taxes collected after  
24 September 14 at that rate imposed by section 59 on delinquent  
25 property tax levies ~~which~~ THAT became a lien in the same year.

26           (6) All or a portion of the fees or charges, or both,  
27 authorized under section 44 may be imposed on taxes paid before

1 March 1 and shall be retained by the treasurer actually  
2 performing the collection of the summer property tax levy pursu-  
3 ant to this section, regardless of whether all or part of these  
4 fees or charges, or both, have been waived by the ~~township or~~  
5 ~~city~~ APPLICABLE LOCAL TAX COLLECTING UNIT.

6 (7) ~~Collections shall be remitted~~ THE APPLICABLE LOCAL TAX  
7 COLLECTING UNITS SHALL REMIT COLLECTIONS to the county for which  
8 the taxes were collected pursuant to section 43.

9 (8) To the extent applicable and consistent with the  
10 requirements of this section, this act shall apply to proceedings  
11 in relation to the assessment, spreading, and collection of taxes  
12 pursuant to this section.

13 ~~(9) This section is effective for property tax collections~~  
14 ~~in 1995 and after 1995 if the sales tax is levied at a rate of 4%~~  
15 ~~under the general sales tax act, Act No. 167 of the Public Acts~~  
16 ~~of 1933, being sections 205.51 to 205.78 of the Michigan Compiled~~  
17 ~~Laws.~~