

EMERGENCY SERVICES TO MUNICIPALITIES (EXCERPT)
Act 57 of 1988

124.612 Tax levy by authority.

Sec. 12.

(1) An authority may levy a tax on all of the taxable property within the limits of the authority for the purposes of this act.

(2) The tax authorized under subsection (1) shall not be levied without the approval of a majority of the registered electors residing in the authority affected and qualified to vote and voting on the tax at a general or special election. The election may be called by resolution of the board of the authority. The recording officer of the authority shall file a copy of the resolution of the board calling the election with the clerk of each incorporating municipality not less than 60 days before the date of the election. The resolution calling the election shall contain a statement of the proposition to be submitted to the electors. Each municipal clerk and all other municipal officials of an incorporating municipality shall undertake those steps to properly submit the proposition to the electors of the incorporating municipality at the election specified in the resolutions of the authority. The election shall be conducted and canvassed in accordance with the Michigan election law, Act No. 116 of the Public Acts of 1954, being sections 168.1 to 168.992 of the Michigan Compiled Laws, except that if the authority is located in more than 1 county, the election shall be canvassed by the state board of canvassers. The results of the election shall be certified to the governing body of the authority promptly after the date of the election. Not more than 1 election may be held in an authority in a calendar year for approval of the tax authorized under subsection (1). If the election is a special election, the authority in which the election is held shall pay its share of the costs of the election.

(3) The taxes authorized by this section may be levied at a rate not to exceed 20 mills and for a period as determined by the authority in the resolution calling the election and as shall be set forth in the proposition submitted to the electors.

(4) The tax rate authorized by this section shall be levied and collected as are all ad valorem property taxes in the state, and the recording officer of the authority shall at the appropriate times certify to the proper tax assessing or collecting officers of each tax collecting municipality the amount of taxes to be levied and collected each year by each municipality. The authority shall determine on which tax roll, if there is more than 1, of each incorporating municipality that the taxes authorized by this section shall be collected. Each tax assessing and collecting officer and each county treasurer shall levy and collect the taxes certified by the authority and shall pay those taxes to the authority by the time provided in section 43 of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.43 of the Michigan Compiled Laws. The tax rate authorized by this section may be first levied by the authority as a part of the first tax roll of the appropriate municipalities occurring after the election described in subsection (2). The tax may be levied and collected on the December tax roll next following the date of election, if the tax is certified to the proper tax assessing officials not later than September 15 of the year in which the election is held.

(5) To the extent applicable and consistent with the requirements of this section, the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws, shall apply to proceedings in relation to the assessment, spreading, and collection of taxes pursuant to this section. Additionally, in relation to the assessment, spreading, and collection of taxes pursuant to this section, the county treasurer shall have powers and duties similar to those prescribed by Act No. 206 of the Public Acts of 1893, for township supervisors, township clerks, and township treasurers. However, this section shall not be considered to transfer any authority over the assessment of property.

(6) A county treasurer collecting taxes pursuant to this section shall be bonded for tax collection in the same amount and in the same manner as a township treasurer would be for undertaking the duties prescribed by this section.

History: 1988, Act 57, Eff. Apr. 1, 1988