

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**  
**TAX ROLL.**

**211.42 Tax roll; preparation; annexation and contents of warrant; loss of roll; copy of roll with warrant as tax roll.**

Sec. 42.

The supervisor shall prepare a tax roll, with the taxes levied as provided in this act, and annex to the roll a warrant signed by him or her, commanding the township or city treasurer to collect the several sums mentioned in the last column of the roll but the warrant shall not refer to the total or aggregate of the several sums mentioned in the last column, and to retain the amount receivable by law into the township treasury for the purpose therein specified, and to pay over as provided in section 43 to the county treasurer the amounts which are collected for state and county purposes, and to the treasurer of each school district the amounts which are collected for that school district as provided in section 43, and notify the secretary or director of each school district of the amount paid to the school district treasurer, and the remainder of the amounts specified in the roll for the purposes specified in the roll, and account in full for all money received on or before March 1 next following. The warrant shall authorize and command the treasurer, in case any person named in the tax roll neglects or refuses to pay the tax, to levy the tax by distress and sale of the goods and chattels of the person. The supervisor may make a new roll and warrant in case of the loss of the roll originally given to the township treasurer. The copy of the roll with the warrant annexed shall be known as "the tax roll."

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3865 ;-- Am. 1897, Act 261, Eff. Aug. 30, 1897 ;-- CL 1915, 4037 ;-- CL 1929, 3431 ;-- Am. 1945, Act 269, Eff. Sept. 6, 1945 ;-- CL 1948, 211.42 ;-- Am. 1965, Act 72, Imd. Eff. June 22, 1965 ;-- Am. 1968, Act 347, Eff. Nov. 15, 1968 ;-- Am. 1979, Act 211, Eff. July 1, 1980

**Compiler's Notes:** Section 3 of Act 211 of 1979 provides: "The legislature shall annually appropriate an amount sufficient to make disbursements to local units of government for the necessary cost of any increased level of activity or service, beyond that required of a local unit of government by existing law, which is required by this amendatory act, pursuant to Act No. 101 of the Public Acts of 1979, being sections 21.231 to 21.244 of the Michigan Compiled Laws, which implements section 29 of article 9 of the state constitution of 1963."

**Popular Name:** Act 206

**211.42a Use of computerized data base as tax roll; authorization; requirements; certification; computer terminal for public viewing; noncompliance; notice; failure to correct condition of noncompliance; withdrawal of approval; proceedings; rules.**

Sec. 42a.

(1) Subject to this section, a local tax collecting unit may use a computerized data base system as the tax roll if any of the following apply:

(a) The local tax collecting unit obtains written authorization from the state tax commission.

(b) The treasurer of the county in which the local tax collecting unit is located obtains written authorization from the state tax commission for the use by the county treasurer or local tax collecting units within the county of an approved computerized data base system as the tax roll. This subdivision shall not be construed to prohibit a local tax collecting unit from seeking authorization from the state tax commission to use a computerized data base system developed by the local tax collecting unit.

(c) The state tax commission fails to authorize or deny within 120 days a written request from a county treasurer or a local tax collecting unit under this subsection to use a computerized data base system as the tax roll.

(2) The state tax commission shall authorize the use of a computerized data base system as the tax roll if the local tax collecting unit or the county treasurer demonstrates that the proposed system has the capacity to enable a local tax collecting unit to comply and the local tax collecting unit complies with all of the following requirements:

(a) The treasurer of the local tax collecting unit and the assessor produce a final settlement tax roll to certify taxes collected to the county treasurer under section 55. The assessor shall certify that taxable values, state equalized valuations, adjusted valuations, and the spread of taxes and adjusted taxes are correctly recorded in the settlement tax roll. The treasurer of the local tax collecting unit shall certify delinquent taxes and certify that all tax collections are posted on the settlement tax roll. Those certifications and the settlement tax roll shall be transmitted to the county treasurer. The settlement tax roll transmitted to the county treasurer may be in either a computer printed format or a disk, external drive, or other electronic data processing format compatible with the computer

system used by the county treasurer. The affidavit attached to or included with the settlement tax roll shall include documentation that authorizes and reports all changes in the precollection tax roll.

(b) The treasurer of the local tax collecting unit prepares and maintains a journal of the collections totaled and reconciled to the amount of actual collections daily.

(c) A payment of the tax is posted to the computerized data base system using a transaction or receipt number with the date of payment. A posting on the computerized data base system is considered the entry of the fact and date of payment in an indelible manner on the tax roll as required by section 46(2).

(d) The computerized data base system has internal and external security procedures sufficient to assure the integrity of the system.

(e) The computerized data base system is compatible with the system used by the county treasurer for the collection of delinquent taxes.

(3) Not later than May 1 of the third year following the year in which a local tax collecting unit begins using a computerized data base system as the tax roll after approval under subsection (1) and every 3 years thereafter, the local tax collecting unit shall certify to the state tax commission that the requirements of this section are being met.

(4) A county treasurer or local tax collecting unit that provides a computer terminal for public viewing of the tax roll is considered as having the tax roll available for public inspection.

(5) If at any time the state treasurer or the state tax commission believes that a local tax collecting unit is no longer in compliance with subsection (2), the state treasurer or the state tax commission shall provide written notice to that local tax collecting unit. The notice shall specify the reasons that use of the computerized data base system as the original tax roll is no longer in compliance with subsection (2). The local tax collecting unit has not less than 60 days to provide evidence that the local tax collecting unit is in compliance with subsection (2) or that action to correct noncompliance has been implemented. If, after the expiration of 60 days, the state tax commission or the state treasurer believes that the local tax collecting unit is not taking satisfactory steps to correct a condition of noncompliance, the state tax commission upon its own motion may, and upon the request of the state treasurer shall, withdraw approval of the use of the computerized data base system as the original tax roll. Proceedings of the state tax commission under this subsection shall be in accordance with rules for other proceedings of the commission promulgated under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328, and shall not be considered a contested case.

**History:** Add. 1990, Act 112, Imd. Eff. June 21, 1990 ;-- Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994 ;-- Am. 2002, Act 505, Imd. Eff. July 19, 2002 ;-- Am. 2012, Act 461, Imd. Eff. Dec. 27, 2012 ;-- Am. 2015, Act 140, Eff. Jan. 11, 2016

**Popular Name:** Act 206

**211.43 Notice of taxes apportioned to township; bond; schedule for delivering tax collections; alternative schedule; accounting for and delivering tax collections; resolution; willfully neglecting or refusing to perform duty; penalty; interest earned; alternative agreement; definitions.**

Sec. 43.

(1) The supervisor of each township, immediately upon authorization to raise money by taxation pursuant to an election held under section 36 or on or before the November 5 in each year, shall notify the township treasurer of the amount of the state, county, school, and public transportation authority taxes as apportioned to his or her township.

(2) The treasurer, immediately upon authorization to raise money by taxation pursuant to an election held under section 36 or on or before the third day immediately preceding the day the taxes to be collected become a lien, shall give to the county treasurer a bond running to the county in the actual amount of state, county, and school taxes, except school taxes collected through a city treasurer, with sufficient sureties to be approved by the supervisor of the township and the county treasurer, conditioned that he or she will pay over to the county treasurer as required by law all state and county taxes, pay over to the respective school treasurers all school taxes that he or she collects during each year of his or her term of office, and duly and faithfully perform all the other duties of the office of treasurer. If a corporate surety bond is provided, the bond shall be approved only by the county treasurer. If the bond is furnished by a surety company authorized to transact business under the laws of this state, it is sufficient that the bond is equal to 40% of the amount of state, county, and school taxes. If the bond is furnished by a surety company, the premium and cost of the bond given to the county shall be paid by the county treasurer from the general fund of the county against which the premium and cost is made a charge. However, the county treasurer having paid the premium may bill each district school board afforded protection by the bond that portion of the premium charge as is allocated to the school taxes and the school district treasurers shall pay that allocated premium charge as determined by the county treasurer for the protection of school taxes from available school

district funds. If the county treasurer and township supervisor determine that the bond of the township treasurer recorded with the township clerk and on file with the township supervisor is adequate and sufficient to safeguard the proper accounting of state, county, and school taxes as required by law, the township treasurer shall not be required to file with the county treasurer the bond provided for in this section. The county treasurer shall deliver to the supervisor on or before the day the taxes to be collected become a lien a signed statement of approval of the bond. Upon the receipt of the signed statement and on or before the day the taxes to be collected become a lien, the supervisor shall deliver to the township treasurer the tax roll of this township. The county treasurer shall file and safely keep the bond in his or her office and shall give to the township treasurer a receipt stating that the required bond was received, which receipt the township treasurer shall deliver to the supervisor on or before the day the taxes to be collected become a lien. After the delivery of the receipt and on or before the day the taxes to be collected become a lien, the supervisor shall deliver to the township treasurer the tax roll of the township.

(3) Except as provided in subsections (4) and (5), tax collections shall be delivered pursuant to the following schedule:

(a) Within 10 business days after the first and fifteenth day of each month, the township or city treasurer shall account for and deliver to the county treasurer the total amount of state and county tax collections on hand on the first and fifteenth day of each month; to the school district treasurers the total amount of school tax collections on hand on the first and fifteenth day of each month; and to the public transportation authorities the total amount of public transportation authority tax collections on hand the first and fifteenth day of each month. If the intermediate school district and community college district provide for direct payment pursuant to subsection (9), the township or city treasurer shall also account for and deliver to the intermediate school district and the community college district the total respective amounts of school tax collections on hand the first and fifteenth day of each month. This subdivision shall not apply to the month of March.

(b) Within 10 business days after the last day of February, the township or city treasurer shall account for and deliver to the county treasurer at least 90% of the total amount of state and county tax collections on hand on the last day of February; to the school district treasurers at least 90% of the total amount of school tax collections on hand on the last day of February; and to the public transportation authorities at least 90% of the total amount of public transportation authority tax collections on hand on the last day of February. If the intermediate school district and community college district provide for direct payment pursuant to subsection (9), the township or city treasurer shall also account for and deliver to the intermediate school district and community college district at least 90% of the total respective amounts of school tax collections on hand on the last day of February.

(c) A final adjustment and delivery of the total amount of tax collections on hand for the county, community college districts, intermediate school districts, school districts, and public transportation authorities shall be made not later than April 1 of each year.

(4) Instead of following the schedule prescribed in subsection (3), the township or city serving as the tax collecting unit and the local governmental unit for which the tax collections are made may enter into an agreement to establish an alternative schedule for delivering tax collections.

(5) A township that has a state equalized valuation of \$15,000,000.00 or less shall account for and deliver to the county treasurer, the school district treasurers, and the public transportation authorities and, if the intermediate school district and community college district provide for direct payment pursuant to subsection (9), the intermediate school district treasurers and community college treasurers the taxes collected up to and including January 10, within 10 business days after January 10. However, a township treasurer subject to this subsection shall at no time have on hand collections of state, county, community college, intermediate school district if applicable pursuant to subsection (9), school district, and public transportation authority taxes in excess of 25% of the amount of the taxes apportioned to the township and, when collections on hand reach this percentage, the township treasurer shall immediately account for and turn over the total amount of state and county tax collections on hand to the county treasurer, the total respective amounts of school tax collections on hand to the respective treasurers, and the total respective amounts of public transportation authority tax collections on hand to the respective public transportation authorities. The township treasurer shall notify the secretary or superintendent of each community college district, intermediate school district, and school district applicable and each of the applicable public transportation authorities of the total amount of taxes paid to the respective treasurer or authority, which notification shall show the different funds for which the taxes were collected.

(6) Except as may be provided under section 1613 of Act No. 451 of the Public Acts of 1976, being section 380.1613 of the Michigan Compiled Laws, when a county treasurer is collecting the school district or intermediate school district levy, the county treasurer shall account for and deliver to the appropriate local governmental unit treasurer the tax collections received by the county treasurer within 10 business days after the county treasurer receives the funds.

(7) The county treasurer shall account for and deposit in the county library fund for the use of the county library board, county tax collections received pursuant to a tax levied under section 1 of Act No. 138 of the Public Acts of 1917, being section 397.301 of the Michigan Compiled Laws, within 10 business days after the county treasurer receives the funds.

(8) The county treasurer shall account for and deliver to the boards of each metropolitan transportation authority

the county tax collections for transportation authority purposes received by the county treasurer within 10 business days after the county treasurer receives the funds.

(9) For taxes that become a lien in December 1984 or after 1984, an intermediate school district board or the board of trustees of a community college may provide that a local tax collecting treasurer shall account for and deliver tax collections directly to the respective intermediate school district or community college treasurer pursuant to the schedule contained in subsections (3), (4), and (5) for delivery of the respective taxes to the county treasurer. A resolution shall be adopted at least 60 days before the day taxes to be collected become a lien and shall specify the period for which the resolution is effective. Copies of the resolution shall be transmitted to each local tax collecting treasurer and county treasurer within the intermediate school district or community college district.

(10) By the fifteenth day of each month, the county treasurer shall account for and deliver to the state the collections under the state education tax act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, on hand on the last day of the preceding month. By the first day of each month, the county treasurer shall account for and deliver to the state the collections under the state education tax act, Act No. 331 of the Public Acts of 1993, on hand on or before the fifteenth day of the immediately preceding month. The county treasurer may retain the interest earned on the money collected under Act No. 331 of the Public Acts of 1993 while held by the county treasurer, as reimbursement for the cost incurred by the county in collecting and transmitting the tax imposed by that act. The money retained by the county treasurer under this section shall be deposited in the treasury of the county in which the tax is collected to the credit of the general fund.

(11) A treasurer who willfully neglects or refuses to perform a duty required by subsections (3) to (8) is subject to the penalty prescribed in section 119(1).

(12) Except as otherwise provided by subsection (10), interest earned by a city, township, or county on collections of taxes levied on or after November 5, 1985 before the tax collections are accounted for and delivered to the respective taxing units pursuant to this section shall also be accounted for and delivered to the respective taxing units on a pro rata basis. Interest earned by a city, township, or county on collections of taxes levied before November 5, 1985 before those collections were accounted for and delivered to the respective taxing units in compliance with the requirements of this section is not subject to claim and retroactive collection by those taxing units. However, interest earned on collections of taxes levied on or after November 5, 1985 and before December 1, 1987 are not subject to claim and retroactive collection unless a claim has been filed in a court of competent jurisdiction before March 1, 1988. This subsection does not apply to interest or penalties imposed by law or charter and does not nullify or prohibit any agreements made between a collecting unit and a taxing unit regarding the earned interest.

(13) If there is an agreement for an alternative schedule for delivering tax collections or for interest earned under subsections (4) and (12), the collection of the state education tax is subject to those provisions of that agreement.

(14) As used in this section:

(a) "Metropolitan transportation authority" means an authority created under the metropolitan transportation authorities act of 1967, Act No. 204 of the Public Acts of 1967, being sections 124.401 to 124.425 of the Michigan Compiled Laws.

(b) "Public transportation authority" means an authority created under Act No. 55 of the Public Acts of 1963, being sections 124.351 to 124.359 of the Michigan Compiled Laws.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3866 ;-- Am. 1903, Act 28, Eff. Sept. 17, 1903 ;-- Am. 1911, Act 156, Eff. Aug. 1, 1911 ;-- CL 1915, 4038 ;-- CL 1929, 3432 ;-- Am. 1933, Act 242, Eff. Oct. 17, 1933 ;-- Am. 1934, 1st Ex. Sess., Act 26, Imd. Eff. Mar. 28, 1934 ;-- Am. 1945, Act 269, Eff. Sept. 6, 1945 ;-- CL 1948, 211.43 ;-- Am. 1949, Act 267, Eff. Sept. 23, 1949 ;-- Am. 1951, Act 103, Imd. Eff. May 31, 1951 ;-- Am. 1977, Act 166, Imd. Eff. Nov. 16, 1977 ;-- Am. 1979, Act 211, Eff. July 1, 1980 ;-- Am. 1984, Act 77, Imd. Eff. Apr. 18, 1984 ;-- Am. 1984, Act 146, Imd. Eff. June 25, 1984 ;-- Am. 1988, Act 169, Imd. Eff. June 17, 1988 ;-- Am. 1994, Act 253, Imd. Eff. July 5, 1994

**Compiler's Notes:** Section 3 of Act 211 of 1979 provides: "The legislature shall annually appropriate an amount sufficient to make disbursements to local units of government for the necessary cost of any increased level of activity or service, beyond that required of a local unit of government by existing law, which is required by this amendatory act, pursuant to Act No. 101 of the Public Acts of 1979, being sections 21.231 to 21.244 of the Michigan Compiled Laws, which implements section 29 of article 9 of the state constitution of 1963."

**Popular Name:** Act 206

## **211.43a Delay in receipt of tax roll; fees for unpaid taxes; delinquent tax return.**

Sec. 43a.

That whenever any township, city or county treasurer does not receive the tax roll within the time specified under the provisions of section 43 of this act by reason of any delay caused by an appeal to the board of state tax commissioners as provided by Act No. 201, Public Acts of 1913, such treasurer shall receive taxes appearing on

such roll with the additional charge of 1 per cent for a collection fee for the period of 30 days after the receipt of the tax roll, except in counties, cities or townships where some special provision is made by law for a collection fee the treasurer shall comply with such special provisions during said 30-day period. On all taxes unpaid at the expiration of said 30-day period he shall add 4 per cent, and on or before the expiration of 60 days from the receipt of said tax roll by said township or city treasurer he shall make a return to the county treasurer of the uncollected taxes assessed on real and personal property as provided by section 55 of this act.

**History:** Add. 1917, Act 1, Imd. Eff. Feb. 27, 1917 ;-- CL 1929, 3433 ;-- CL 1948, 211.43a

**Compiler's Notes:** For provisions of Act 201 of 1913, referred to in this section, see MCL 211.34, 211.37, and 211.37a. The board of state tax commissioners, referred to in this section, was abolished and its powers and duties transferred to the state tax department by MCL 209.152. The state tax department was in turn abolished and its powers and duties transferred to the state tax commission by MCL 209.103.

**Popular Name:** Act 206

### **211.43b Public moneys; depository; liability.**

Sec. 43b.

The governing board or legislative body, as the case may be, of every county, township, school district, highway district, city or village or any other municipal corporation within this state shall provide by resolution for the deposit of all public moneys which shall come into the hands of the treasurer or tax collector of their respective units of government, including all moneys held by such treasurer or tax collector for the state, county and/or other political units of the state, and such resolution shall specify the bank or banks where such public money shall be deposited and may limit the amount to be deposited in any one depository. Such designation shall continue until revoked by a resolution redesignating such depository, but nothing herein shall authorize the deposit of moneys in any such bank or banks in excess of the amount that any such bank may otherwise lawfully receive. Whenever any treasurer or tax collector shall have deposited all public moneys coming into his hands in accordance with such resolution, neither such treasurer or tax collector nor the surety or sureties on his official bond shall be liable for any loss occasioned by the failure or default of any such designated depository or depositories, regardless of whether any such deposit was secured or not. Failure on the part of any such treasurer or tax collector to deposit public moneys coming into his hands in accordance with the terms of such resolution shall render him and his surety or sureties liable for any loss occasioned by such failure, but in no case shall the surety or sureties be liable in an amount in excess of the penalty of their respective bonds.

**History:** Add. 1934, 1st Ex. Sess., Act 26, Imd. Eff. Mar. 28, 1934 ;-- Am. 1935, Act 93, Imd. Eff. May 28, 1935 ;-- CL 1948, 211.43b

**Popular Name:** Act 206

### **211.43c Retention of earned interest.**

Sec. 43c.

Notwithstanding section 43, if there is not an agreement for alternative schedules for delivering interest earned, the local tax collecting unit shall retain interest earned on the collections of the state education tax levied under the state education tax act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, while in the possession of the local tax collecting unit.

**History:** Add. 1994, Act 237, Imd. Eff. June 30, 1994

**Popular Name:** Act 206