



**House
Legislative
Analysis
Section**

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COMMUNITY COLLEGE: SUMMER TAX RECEIVED

OCT 08 1990

House Bill 5979

Mich. State Law Library

Sponsor: Rep. Thomas C. Mathieu

Committee: Colleges & Universities

Complete to 9-17-90

A SUMMARY OF HOUSE BILL 5979 AS INTRODUCED 9-11-90

The Community College Act provides for a community college district board to levy and collect those property taxes which have been approved by the district's electors for school operating purposes. The bill would amend the act to allow a community college district created between January 1 and May 1 of any calendar year, by board resolution on or before May 15 of the year of its establishment, to impose a summer property tax levy of either the total or half of the district's property taxes for that tax year. The board resolution would have to determine the total taxes that would be needed for that tax year and certify the approved tax rate to be levied and the amount of taxes to be raised to the proper assessing officer of each city or township in which the district's territory was located. Upon receipt of the board resolution, each city and township in which the district was located would have to collect the summer levy for that year. Reasonable and actual expenses incurred by a municipality in collecting the taxes, to the extent the expenses were in addition to the cost of other tax collections at the same time and exceeded the amount of any fees imposed for collecting community college property taxes, would be billed to and paid by the community college district.

MCL 389.144

House Bill 5979 (9-17-90)