



**House
Legislative
Analysis
Section**

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TOWNSHIP TREASURER DECEMBER HOURS

House Bill 5891 (Substitute H-1)
First Analysis (9-18-90)

Sponsor: Rep. Gary L. Randall
Committee: Taxation

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OCT 24 1990

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THE APPARENT PROBLEM:

The General Property Tax Act requires that a township treasurer remain in his or her office at some convenient place in the township on each Friday in December from 9 a.m. to 5 p.m. to receive taxes. (Property tax bills are typically sent out December 1.) The provision aims at providing a set time when township taxpayers can be sure of locating the local treasurer, who may not keep regular hours. This requirement can pose an unnecessary hardship on township treasurers who do keep regular hours, say from Tuesday to Thursday, that do not include Fridays. It has been recommended that if a treasurer maintains a certain number of regular office hours on other days during a week during December, he or she not be required to keep Friday office hours.

THE CONTENT OF THE BILL:

The bill would amend the General Property Tax Act to say that a township treasurer would not have to maintain Friday office hours in December in any week in which he or she maintained regularly scheduled business hours in excess of 24 hours at the treasurer's office.

MCL 211.44 et al.

FISCAL IMPLICATIONS:

There is no information at present.

ARGUMENTS:

For:

The bill makes a sensible exception to the requirement that a township treasurer keep regular Friday office hours in December for the payment of property taxes. If a treasurer is available to the public for more than 24 regularly scheduled business hours during a week, he or she need not keep Friday office hours.

Response: Perhaps the bill should refer to "at least" 24 hours, so that the office-hour requirement could be satisfied simply by three eight-hour business days.

POSITIONS:

The Michigan Townships Association supports the bill (9-12-90)

H.B. 5891 (9-18-90)