

Act No. 290  
Public Act of 1989  
December 28, 1989  
Filed by the Secretary of State  
December 28, 1989

**STATE OF MICHIGAN  
85TH LEGISLATURE  
REGULAR SESSION OF 1989**

Introduced by Reps. Law, DeMars and Bender

# **ENROLLED HOUSE BILL No. 5078**

AN ACT to amend section 36 of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," as amended by Act No. 205 of the Public Acts of 1989, being section 211.36 of the Michigan Compiled Laws.

*The People of the State of Michigan enact:*

Section 1. Section 36 of Act No. 206 of the Public Acts of 1893, as amended by Act No. 205 of the Public Acts of 1989, being section 211.36 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 36. (1) The township clerk of each township, on or before September 30 of each year, shall make and deliver to the supervisor of the clerk's township and to the county clerk, a certified copy of all statements and certificates on file and of all records of any vote or resolution in the clerk's office authorizing or directing money to be raised in the township by taxation for township, school, highway, drain, and all other purposes, together with a statement of the aggregate amount thereof. However, if the issuance of bonds or notes has been approved by the electors before September 30, nothing in this subsection shall preclude delivery by the clerk after September 30 of a resolution authorizing additional millage to be levied for debt service in the year voted. The clerk shall present the copies to the county board of commissioners at its annual meeting and file the copies in the clerk's office. The county board of commissioners shall not levy in the year voted a tax levy voted on or after September 30. This subsection does not apply if 1 of subsections (2) through (10) applies.

(2) The amount of taxes that are to be levied for school purposes in a school district, an intermediate school district, or community or junior college district that holds an election on or after September 30 and on or before November 15, or that holds a second millage election under this subsection allowable pursuant to subsection (3) on or before December 7, and that are approved, shall be certified for the calendar year in which the election is held, only if 1 of the following applies:

(a) For a school district, a prior school millage election in that district has been defeated in the same calendar year.

(b) For a school district, the school millage election is held in November on the date that school district elects its board members.

(c) For a community or junior college district, a prior community or junior college millage election in that district has been defeated in the same calendar year.

(d) For an intermediate school district, the district has a population greater than 1,400,000.

(e) For an intermediate school district with a population of less than 1,400,000, the millage election is held on or before October 15.

(f) For a school district in the 1987 calendar year only, the district's operating millage in the 1986-87 school year was 33 mills and its extra voted millage for operating purposes was 22.95 mills; the district has less total operating revenue than in the previous school year; and the district has not held a school millage election in 1987 before September 30.

(g) For a school district in the 1987 calendar year only, the school district during the 1986-87 school year levied 29.615 operating mills, incurred an operating deficit in violation of section 102 of the state school aid act of 1979, Act No. 94 of the Public Acts of 1979, being section 388.1702 of the Michigan Compiled Laws, ended the year with a negative general fund balance, and has not held a school millage election in 1987 before September 30.

(3) Except as otherwise provided in this subsection, a school district, an intermediate school district, or a community or junior college district shall not conduct more than 1 millage election pursuant to subsection (2). If a district's operating revenue is less than the total operating revenue for the previous school year, the district may hold a second school millage election pursuant to subsection (2) on or before December 7.

(4) The amount of taxes that are to be levied for township purposes in a township that holds an election after September 30, 1986 and on or before November 15, 1986 and that are approved shall be certified for the 1986 calendar year if both of the following apply:

(a) The millage is for a court ordered payment of debt service for a sewer system.

(b) A millage for the same purpose was defeated in the 1986 calendar year.

(5) The amount of taxes that are to be levied for police and fire protection in a township or the amount of taxes that are to be levied for historical purposes in a county that holds an election after September 30, 1986 and on or before November 15, 1986 and that are approved shall be certified for the 1986 calendar year.

(6) The amount of taxes that are to be levied for emergency medical units in a township that holds an election for renewal of a millage for this purpose before November 15, 1986 shall be certified for the 1986 calendar year.

(7) The amount of taxes that are to be levied for purposes described in section 4 of Act No. 206 of the Public Acts of 1957, being section 259.624 of the Michigan Compiled Laws, by an airport authority governed by section 7a of Act No. 206 of the Public Acts of 1957, being section 259.627a of the Michigan Compiled Laws, determined to be collected by a resolution of the board of the authority adopted before October 15, 1989 shall be certified for the 1989 calendar year.

(8) The amount of taxes that are to be levied by a district library board for the purposes described in former section 5 of Act No. 164 of the Public Acts of 1955 and that are approved at an election on November 3, 1987 shall be certified for the 1987 calendar year.

(9) The amount of taxes that are to be levied for the continuation of drug enforcement in a county or the amount of taxes that are to be levied for police protection or for road improvements in a township that are approved at an election on November 8, 1988 shall be certified for the 1988 calendar year.

(10) The amount of taxes that are to be levied by a township for a legal fund to defend against the location of a landfill that are approved at an election on November 7, 1989 shall be certified for the 1989 calendar year.

(11) On the day after a millage is certified pursuant to subsections (2) through (10), the appropriate county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county in accordance with the certification or amended certification.

(12) The reasonable and actual expenses incurred by a township, county, or city in assessing and collecting the school district, intermediate school district, community or junior college district, or airport authority taxes levied and spread pursuant to an election under subsection (2), (3), or (7) that is held after September 30, to the

extent these expenses are in addition to the expense of collection and assessing any other taxes at the same time and exceed the amount of any fees imposed for the collection of these taxes, shall be billed to and paid by the school district, intermediate school district, community or junior college district, or airport authority.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved .....

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Governor.