

HOUSE BILL No. 5078

September 25, 1989, Introduced by Reps. Law, DeMars and Bender and referred to the Committee on Taxation.

A bill to amend section 36 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 352 of the Public Acts of 1988, being section 211.36 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 36 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 352 of the Public Acts of 1988, being
3 section 211.36 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 36. (1) The township clerk of each township, on or
6 before September 30 of each year, shall make and deliver to the
7 supervisor of the clerk's township and to the county clerk, a
8 certified copy of all statements and certificates on file, and of
9 all records of any vote or resolution in the clerk's office

1 authorizing or directing money to be raised in the township by
2 taxation for township, school, highway, drain, and all other pur-
3 poses, together with a statement of the aggregate amount
4 thereof. The clerk shall present the copies to the county board
5 of commissioners at its annual meeting and file the copies in the
6 clerk's office. The county board of commissioners shall not levy
7 in the year voted a tax levy voted on or after September 30.
8 This subsection does not apply if one of subsections (2) through
9 (9) applies.

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

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

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

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

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

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

4 (f) For a school district in the 1987 calendar year only,
5 the district's operating millage in the 1986-87 school year was
6 33 mills and its extra voted millage for operating purposes was
7 22.95 mills; the district has less total operating revenue than
8 in the previous school year; and the district has not held a
9 school millage election in 1987 prior to September 30.

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

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

25 (4) The amount of taxes that are to be levied for township
26 purposes in a township that holds an election after September 30,
27 1986 and on or before November 15, 1986 and ~~which~~ THAT are

1 approved shall be certified for the 1986 calendar year if both of
2 the following apply:

3 (a) The millage is for a court ordered payment of debt serv-
4 ice for a sewer system.

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

7 (5) The amount of taxes that are to be levied for police and
8 fire protection in a township or the amount of taxes that are to
9 be levied for historical purposes in a county that holds an elec-
10 tion after September 30, 1986 and on or before November 15, 1986
11 and ~~which~~ THAT are approved shall be certified for the 1986
12 calendar year.

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

17 (7) The amount of taxes that are to be levied for purposes
18 described in section 4 of Act No. 206 of the Public Acts of 1957,
19 being section 259.624 of the Michigan Compiled Laws, by an air-
20 port authority governed by section 7a of Act No. 206 of the
21 Public Acts of 1957, being section 259.627a of the Michigan
22 Compiled Laws, at an election on November 3, 1987 and ~~which~~
23 THAT are approved shall be certified for the 1987 calendar year.

24 (8) The amount of taxes that are to be levied by a district
25 library board for the purposes described in FORMER section 5 of
26 Act No. 164 of the Public Acts of 1955, ~~being section 397.275 of~~
27 ~~the Michigan Compiled Laws,~~ and that are approved at an election

1 on November 3, 1987 shall be certified for the 1987 calendar
2 year.

3 (9) The amount of taxes that are to be levied for the con-
4 tinuation of drug enforcement in a county or the amount of taxes
5 that are to be levied for police protection or for road improve-
6 ments in a township that are approved at an election on
7 November 8, 1988 shall be certified for the 1988 calendar year.

8 (10) THE AMOUNT OF TAXES THAT ARE TO BE LEVIED BY A TOWNSHIP
9 AND A CITY FOR RECREATION PURPOSES AND THAT ARE APPROVED IN THE
10 TOWNSHIP AT AN ELECTION ON NOVEMBER 8, 1988 AND ARE APPROVED IN
11 THE CITY AT AN ELECTION ON NOVEMBER 7, 1989 SHALL BE CERTIFIED
12 FOR THE 1989 CALENDAR YEAR.

13 (11) ~~-(10)-~~ On the day after a millage is certified pursuant
14 to subsections (2) through ~~-(9)-~~ (10), the appropriate county
15 board of commissioners shall meet and direct or amend its direc-
16 tion for the spread of millages by local units in the county in
17 accordance with the certification or amended certification.

18 (12) ~~-(11)-~~ The reasonable and actual expenses incurred by a
19 township, county, or city in assessing and collecting the school
20 district, intermediate school district, community or junior col-
21 lege district, or airport authority taxes levied and spread pur-
22 suant to an election under subsection (2), (3), or (7) ~~which~~
23 THAT is held after September 30, to the extent these expenses are
24 in addition to the expense of collection and assessing any other
25 taxes at the same time and exceed the amount of any fees imposed
26 for the collection of these taxes, shall be billed to and paid by

1 the school district, intermediate school district, community or
2 junior college district, or airport authority.