HOUSE BILL No. 4020

January 26, 1999, Introduced by Rep. Rocca and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled

"The general property tax act,"

by amending section 39 (MCL 211.39).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 39. (1) The ~~supervisor of each township or ward, and~~

2 ~~the~~ APPROPRIATE assessing officer ~~of each city or village, as~~

3 ~~provided by law,~~ IN EACH LOCAL TAX COLLECTING UNIT shall

4 ~~proceed to~~ assess the taxes apportioned to ~~his township, or~~

5 ~~assessment district,~~ THAT LOCAL TAX COLLECTING UNIT according

6 ~~and in proportion~~ to the ~~valuations~~ TAXABLE VALUES entered

7 ~~by the board of review~~ in the assessment roll of ~~the township,~~

8 ~~ward, village, or city~~ THAT LOCAL TAX COLLECTING UNIT for the

9 year. ~~, but if the board of review makes no entry, then on the~~

10 ~~valuation therein as entered by the supervisor or assessor. In~~

11 ~~1974 and each year thereafter personal property assessments shall~~

1 ~~be divided into 2 parts, inventory and personal property other~~

2 ~~than inventory and taxes shall be assessed on the 2 separate~~

3 ~~items as herein provided. For the purpose of avoiding~~

4   (2) TO AVOID fractions in computation, the assessor may ~~add~~

5 ~~to the amount of the several taxes to be raised not more than 1/2~~

6 ~~of 1%. The excess shall belong to the contingent fund of the~~

7 ~~township, city, or village, except that in a city where, by spe-~~

8 ~~cial provision, county taxes are now collected by the county~~

9 ~~treasurer, the excess of county taxes shall belong to the contin-~~

10 ~~gent fund of the county~~ ROUND DOWN THE TAX RATE TO 3 DECIMAL

11 PLACES.

12   (3) The taxes shall be separately assessed and shall be

13 entered in separate columns, or if authorized by a resolution of

14 the county board of commissioners adopted by a majority of the

15 members ~~elect thereof~~ ELECTED AND SERVING, the taxes in the

16 county shall be entered either as 1 total sum ~~,~~ or in separate

17 columns for each taxing unit. The columns shall be designated

18 ~~,~~ AS combined county taxes, combined township taxes, combined

19 city taxes, AND combined school taxes. If the taxes are entered

20 as 1 total sum ~~,~~ or as combined unit taxes, ~~there shall be~~

21 ~~printed~~ THE LOCAL TAX COLLECTING UNIT SHALL PRINT upon each tax

22 receipt the percentage ~~,~~ or tax rate ~~which~~ THAT each ~~such~~

23 tax is of the total sum ~~,~~ or is of each taxing unit sum, ~~. In~~

24 ~~lieu thereof~~ OR SHALL ATTACH a printed statement showing the tax

25 rate of each separate tax ~~shall be attached~~ to the tax receipt

26 at the time of payment. ~~by the officer collecting the tax.~~