



**House
Legislative
Analysis
Section**

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LATE LIBRARY MILLAGE

House Bill 5177 (Substitute H-1) RECEIVED
First Analysis (12-3-87)

FEB 08 1988

Sponsor: Rep. Gerald H. Law
Committee: Taxation

Mich. State Law Library

THE APPARENT PROBLEM:

On November 3, 1987, voters in Plymouth approved a four-tenths of a mill increase in support for the district library. An amendment to the General Property Tax Act is necessary to extend the tax certification deadline and allow the revenue from a late millage election (after September 30) to be collected in the same year. An amendment to permit certification of millage passed in the library district's late millage election passed the House as part of House Bill 4937 this year but was removed in the Senate. The election was nevertheless held (with city and township elections), the millage approved, and the tax bills prepared accordingly. Retroactive approval is needed for an extension of the tax certification deadline.

THE CONTENT OF THE BILL:

The bill would amend the General Property Tax Act to say that taxes levied by a district library board that were approved at an election on November 3, 1987, would be certified for the 1987 calendar year.

MCL 211.36

FISCAL IMPLICATIONS:

There is no information at present.

ARGUMENTS:

For:

Voters have approved a millage increase for the district library in Plymouth at an election held apparently under the assumption that a late millage certification had been authorized by the legislature. Actually, an amendment to cover the Plymouth situation had been deleted from a tax certification deadline extension bill by the Senate. Tax bills have been prepared based on the voter approval of the millage, and legislative action is needed for the new millage to be officially levied.

POSITIONS:

There are no positions at present.

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