

Senate Fiscal Agency
P. O. Box 30036
Lansing, Michigan 48909-7536

SFA

BILL ANALYSIS

Telephone: (517) 373-5383
Fax: (517) 373-1986
TDD: (517) 373-0543

House Bills 4222 and 4223 (as passed by the House)
Sponsor: Representative Mickey Mortimer
House Committee: Local Government and Urban Policy
Senate Committee: Local, Urban and State Affairs

Date Completed: 5-30-01

CONTENT

House Bill 4222 would amend Public Act 282 of 1905 (which provides for the assessment of property and for the levy and collection of taxes by the State board of assessors) and House Bill 4223 would amend Public Act 44 of 1911 (which provides for the State board of equalization), to require the director of the county tax or equalization department, instead of the county clerk, to make an annual report of taxes raised and prepare a tabular statement of assessed valuation. The bills are tie-barred to each other.

Specifically, House Bill 4222 would require the director of the county tax or equalization department to make a report, by December 1 of each year, to the State board of assessors, of the amount of ad valorem taxes to be raised in the municipalities in that county for State, county, municipal, township, school, or other purposes, including a statement of the aggregate valuation of the property in each of the municipalities in that county, the State equalized valuation of each municipality, and the taxable value of each municipality. Currently, these reports are filed by the county clerk.

In addition, House Bill 4223 would require the director of the county tax or equalization department to prepare a tabular statement from the aggregates of the several rolls of the number of acres of land and the value of the personal property and each classification of real property in each township and city as assessed, and also the aggregate valuation of the personal property and each classification of real property appearing on each roll as equalized by the county board of commissioners. The director of the county tax or equalization department would have to make a certified copy of the tabular statement and transmit it to the secretary of the State Tax Commission by the first Monday in May. Currently, these tabular statements are prepared by the county clerk.

MCL 207.12 & 207.13 (H.B. 4222)
209.4 & 209.5 (H.B. 4223)

Legislative Analyst: N. Nagata

FISCAL IMPACT

The bills would have no fiscal impact on State or local government.

Fiscal Analyst: D. Zin

S0102\4222sa

This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.