

# Legislative Analysis

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## TOWNSHIP TAX PAYMENTS: OFFICE HOURS AND INTEREST

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### House Bill 4436

Sponsor: Rep. Joel Johnson

Committee: Local, Intergovernmental, and Regional Affairs

Complete to 4-27-11

## A SUMMARY OF HOUSE BILL 4436 AS INTRODUCED 3-15-11

House Bill 4436 would amend the General Property Tax Act (MCL 211.33 and 211.44a) to require that the township treasurer's office remain open on certain days to accept tax payments, and to clarify the date on which interest begins to accumulate on a delinquent property tax levy.

More specifically, the law now specifies that the township treasurer remain in the township office from 9 a.m. to 5 p.m. to receive taxes on particular days during the year: at least one business day between December 25 -31 (unless a local financial institution receives taxes on the treasurer's behalf); and, the last day that taxes are due and payable before being returned as delinquent under Section 78a(2) of the act (which concerns foreclosed properties). House Bill 4436 would retain these provisions, and *also require that the township treasurer remain in the office from 9 a.m. to 5 p.m. "for the collection of a summer tax levy, the last day taxes are due and payable before interest is added under Section 44a(5)."*

Further, the law now specifies that interest be added to taxes collected after September 14 at the rate imposed by Section 78(a) on delinquent property tax levies that became a lien in the same year. House Bill 4436 would retain this provision and add: *"However, if September 14 is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before interest is added is on the next business day, and interest shall be added to taxes that remain unpaid on the immediately succeeding business day."*

## FISCAL IMPACT:

As written, the bill would be expected to have an insignificant fiscal impact on local units of government.

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