

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.44 Collection of taxes; mailing and contents of tax statement; failure to send or receive notice; time and place for receiving taxes; property tax administration fees; return of excess; cost of appeals; waiver of interest, penalty charge, or property tax administration fee; use of fee; cost of treasurer's bond; enforcement of collection; seizing property or bringing action; amounts includable in return of delinquent taxes; distributions by county treasurer; local governing body authorization for imposition of fees or late penalty charges; annual statement; taxes levied after December 31, 2001 on qualified real property; definitions.

Sec. 44. (1) Upon receipt of the tax roll, the township treasurer or other collector shall proceed to collect the taxes. The township treasurer or other collector shall mail to each taxpayer at the taxpayer's last known address on the tax roll or to the taxpayer's designated agent a statement showing the description of the property against which the tax is levied, the taxable value of the property, the amount of the tax on the property, and, for property returned to the county treasurer for delinquent taxes, in the year in which the property is returned to the county treasurer for delinquent taxes only, notice of the fact that as of March 1 there were delinquent taxes on the property, that those delinquent taxes were returned to the county treasurer for collection, and contact information for the county treasurer. However, if not later than 2 weeks before the tax bill is finalized, a local tax collecting unit receives from the county notice that previously delinquent taxes on a parcel of property are no longer delinquent, the statement for that property under this subsection is not required to include notice of the fact that as of March 1 there were delinquent taxes on the property, that those delinquent taxes were returned to the county treasurer for collection, and contact information for the county treasurer. If a tax statement is mailed to the taxpayer, a tax statement sent to a taxpayer's designated agent may be in a summary form or may be in an electronic data processing format. If the tax statement information is provided to both a taxpayer and the taxpayer's designated agent, the tax statement mailed to the taxpayer may be identified as an informational copy. A township treasurer or other collector electing to send a tax statement to a taxpayer's designated agent or electing not to include an itemization in the manner described in subsection (10)(d) in a tax statement mailed to the taxpayer shall, upon request, mail a detailed copy of the tax statement, including an itemization of the amount of tax in the manner described by subsection (10)(d), to the taxpayer without charge.

(2) The expense of preparing and mailing the statement shall be paid from the county, township, city, or village funds. Failure to send or receive the notice does not prejudice the right to collect or enforce the payment of the tax. The township treasurer shall remain in the office of the township treasurer at some convenient place in the township from 9 a.m. to 5 p.m. to receive taxes on the following days:

(a) At least 1 business day between December 25 and December 31 unless the township has an arrangement with a local financial institution to receive taxes on behalf of the township treasurer and to forward that payment to the township on the next business day. The township shall provide timely notification of which financial institutions will receive taxes for the township and which days the treasurer will be in the office to receive taxes.

(b) The last day that taxes are due and payable before being returned as delinquent under section 78a(2).

(c) For the collection of a summer tax levy, the last day taxes are due and payable before interest is added under section 44a(5).

(3) Except as provided by subsection (7), on a sum voluntarily paid before February 15 of the succeeding year, the local property tax collecting unit shall add a property tax administration fee of not more than 1% of the total tax bill per parcel. However, unless otherwise provided for by an agreement between the assessing unit and the collecting unit, if a local property tax collecting unit other than a village does not also serve as the local assessing unit, the excess of the amount of property tax administration fees over the expense to the local property tax collecting unit in collecting the taxes, but not less than 80% of the fee imposed, shall be returned to the local assessing unit. A property tax administration fee is defined as a fee to offset costs incurred by a collecting unit in assessing property values, in collecting the property tax levies, and in the review and appeal processes. The costs of any appeals, in excess of funds available from the property tax administration fee, may be shared by any taxing unit only if approved by the governing body of the taxing unit. Except as provided by subsection (7), on all taxes paid after February 14 and before taxes are returned as delinquent under section 78a(2) the governing body of a city or township may authorize the treasurer to add to the tax a property tax administration fee to the extent imposed on taxes paid before February 15 and the day that taxes are returned as delinquent under section 78a(2) a late penalty charge equal to 3% of the tax. The governing

body of a city or township may waive interest from February 15 to the last day of February on a summer property tax that has been deferred under section 51 or any late penalty charge for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible serviceperson, eligible veteran, eligible widow or widower, totally and permanently disabled person, or blind person, as those persons are defined in chapter 9 of the income tax act of 1967, 1967 PA 281, MCL 206.501 to 206.532, if the person makes a claim before February 15 for a credit for that property provided by chapter 9 of the income tax act of 1967, 1967 PA 281, MCL 206.501 to 206.532, if the person presents a copy of the form filed for that credit to the local treasurer, and if the person has not received the credit before February 15. The governing body of a city or township may waive interest from February 15 to the day taxes are returned as delinquent under section 78a(2) on a summer property tax deferred under section 51 or any late penalty charge for a person's property that is subject to a farmland development rights agreement recorded with the register of deeds of the county in which the property is situated as provided in section 36104 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.36104, if the person presents a copy of the development rights agreement or verification that the property is subject to a development rights agreement before February 15. A 4% county property tax administration fee, a property tax administration fee to the extent imposed on and if authorized under subsection (7) for taxes paid before taxes are returned as delinquent under section 78a(2), and interest on the tax at the rate of 1% per month shall be added to taxes collected by the township or city treasurer after the last day taxes are payable before being returned as delinquent under section 78a(2) and before settlement with the county treasurer, and the payment shall be treated as though collected by the county treasurer. If the statements required to be mailed by this section are not mailed before December 31, the treasurer shall not impose a late penalty charge on taxes collected after February 14.

(4) The governing body of a local property tax collecting unit may waive all or part of the property tax administration fee or the late penalty charge, or both. A property tax administration fee collected by the township treasurer shall be used only for the purposes for which it may be collected as specified by subsection (3) and this subsection. If the bond of the treasurer, as provided in section 43, is furnished by a surety company, the cost of the bond may be paid by the township from the property tax administration fee.

(5) If apprehensive of the loss of personal tax assessed upon the roll, the township treasurer may enforce collection of the tax at any time, and if compelled to seize property or bring an action in December may add, if authorized under subsection (7), a property tax administration fee of not more than 1% of the total tax bill per parcel and 3% for a late penalty charge.

(6) Along with taxes returned delinquent to a county treasurer, the amount of the property tax administration fee prescribed by subsection (3) that is imposed and not paid shall be included in the return of delinquent taxes and, when delinquent taxes are distributed by the county treasurer under this act, the delinquent property tax administration fee shall be distributed to the treasurer of the local unit who transmitted the statement of taxes returned as delinquent. Interest imposed upon delinquent property taxes under this act shall also be imposed upon the property tax administration fee and, for purposes of this act other than for the purpose of determining to which local unit the county treasurer shall distribute a delinquent property tax administration fee, any reference to delinquent taxes shall be considered to include the property tax administration fee returned as delinquent for the same property.

(7) The local property tax collecting treasurer shall not impose a property tax administration fee, collection fee, or any type of late penalty charge authorized by law or charter unless the governing body of the local property tax collecting unit approves, by resolution or ordinance adopted after December 31, 1982, an authorization for the imposition of a property tax administration fee, collection fee, or any type of late penalty charge provided for by this section or by charter, which authorization shall be valid for all levies that become a lien after the resolution or ordinance is adopted. However, unless otherwise provided for by an agreement between the assessing unit and the collecting unit, a local property tax collecting unit that does not also serve as the assessing unit shall impose a property tax administration fee on each parcel at a rate equal to the rate of the fee imposed for city or township taxes on that parcel.

(8) The annual statement required by 1966 PA 125, MCL 565.161 to 565.164, or a monthly billing form or mortgagor passbook provided instead of that annual statement shall include a statement to the effect that a taxpayer who was not mailed the tax statement or a copy of the tax statement by the township treasurer or other collector shall receive, upon request and without charge, a copy of the tax statement from the township treasurer or other collector or, if the tax statement has been mailed to the taxpayer's designated agent, from either the taxpayer's designated agent or the township treasurer or other collector. A designated agent who is subject to 1966 PA 125, MCL 565.161 to 565.164, and who has been mailed the tax statement for taxes that became a lien in the calendar year immediately preceding the year in which the annual statement may be required to be furnished shall mail, upon request and without charge to a taxpayer who was not mailed that tax statement or a copy of that tax statement, a copy of that tax statement.

(9) For taxes levied after December 31, 2001, if taxes levied on qualified real property remain unpaid on February 15, all of the following shall apply:

(a) The unpaid taxes on that qualified real property shall be collected in the same manner as unpaid taxes levied on personal property are collected under this act.

(b) Unpaid taxes on qualified real property shall not be returned as delinquent to the county treasurer for forfeiture, foreclosure, and sale under sections 78 to 79a.

(c) If a county treasurer discovers that unpaid taxes on qualified real property have been returned as delinquent for forfeiture, foreclosure, and sale under sections 78 to 79a, the county treasurer shall return those unpaid taxes to the appropriate local tax collection unit for collection as provided in subdivision (a).

(10) As used in this section:

(a) "Designated agent" means an individual, partnership, association, corporation, receiver, estate, trust, or other legal entity that has entered into an escrow account agreement or other agreement with the taxpayer that obligates that individual or legal entity to pay the property taxes for the taxpayer or, if an agreement has not been entered into, that was designated by the taxpayer on a form made available to the taxpayer by the township treasurer and filed with that treasurer. The designation by the taxpayer shall remain in effect until revoked by the taxpayer in a writing filed with the township treasurer. The form made available by the township treasurer shall include a statement that submission of the form allows the treasurer to mail the tax statement to the designated agent instead of to the taxpayer and a statement notifying the taxpayer of his or her right to revoke the designation by a writing filed with the township treasurer.

(b) "Qualified real property" means buildings and improvements located upon leased real property that are assessed as real property under section 2(1)(c), except buildings and improvements exempt under section 9f, if the value of the buildings or improvements is not otherwise included in the assessment of the real property.

(c) "Taxpayer" means the owner of the property on which the tax is imposed.

(d) When describing in subsection (1) that the amount of tax on the property must be shown in the tax statement, "amount of tax" means an itemization by dollar amount of each of the several ad valorem property taxes and special assessments that a person may pay under section 53 and an itemization by millage rate, on either the tax statement or a separate form accompanying the tax statement, of each of the several ad valorem property taxes that a person may pay under section 53. The township treasurer or other collector may replace the itemization described in this subdivision with a statement informing the taxpayer that the itemization of the dollar amount and millage rate of the taxes is available without charge from the local property tax collecting unit.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3867;—Am. 1915, Act 187, Eff. Aug. 24, 1915;—CL 1915, 4039;—Am. 1929, Act 217, Eff. Aug. 28, 1929;—CL 1929, 3434;—Am. 1931, Act 88, Eff. Sept. 18, 1931;—Am. 1932, 1st Ex. Sess., Act 21, Imd. Eff. May 6, 1932;—Am. 1945, Act 8, Imd. Eff. Feb. 15, 1945;—CL 1948, 211.44;—Am. 1951, Act 85, Eff. Sept. 28, 1951;—Am. 1952, Act 251, Eff. Sept. 18, 1952;—Am. 1959, Act 216, Eff. Mar. 19, 1960;—Am. 1961, Act 144, Eff. Sept. 8, 1961;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1965, Act 411, Imd. Eff. Nov. 3, 1965;—Am. 1968, Act 277, Imd. Eff. July 1, 1968;—Am. 1977, Act 166, Imd. Eff. Nov. 16, 1977;—Am. 1980, Act 427, Imd. Eff. Jan. 13, 1981;—Am. 1982, Act 503, Imd. Eff. Dec. 31, 1982;—Am. 1983, Act 88, Imd. Eff. June 16, 1983;—Am. 1984, Act 399, Imd. Eff. Dec. 28, 1984;—Am. 1988, Act 388, Imd. Eff. Dec. 21, 1988;—Am. 1989, Act 124, Imd. Eff. June 28, 1989;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 1996, Act 57, Imd. Eff. Feb. 26, 1996;—Am. 2000, Act 364, Imd. Eff. Jan. 2, 2001;—Am. 2002, Act 479, Imd. Eff. June 27, 2002;—Am. 2002, Act 641, Eff. Mar. 31, 2003;—Am. 2008, Act 352, Imd. Eff. Dec. 23, 2008;—Am. 2011, Act 126, Imd. Eff. July 21, 2011;—Am. 2012, Act 482, Imd. Eff. Dec. 28, 2012.

Constitutionality: The Prison Reimbursement Act was intended to apply to all inmates of the state penal system and was not limited to the inmates of the three penal institutions named in the act and in existence at the time of its passage; nor is the act violative of the constitutional guarantee of equal protection. *State Treasurer v Wilson*, 423 Mich 138; 347 NW2d 770 (1985).

The collection fee imposed by the General Property Tax Act upon property taxes voluntarily paid before February 15 of the year following the issuance of a tax bill does not, on its face, create separate classifications that invoke an equal protection challenge under the Michigan Constitution. *Rouge Parkway Associates v Wayne*, 423 Mich 411; 364 NW2d 849 (1985).

Compiler's note: Section 2 of Act 503 of 1982 provides: "The designation, by this amendatory act, of collection fees as property tax administration fees is intended to clarify the legislative intent and cure any misinterpretation surrounding the fact that a "collection fee" is imposed to cover all costs necessary and incident to the collection of property taxes, including the costs of assessing property values and in the review and appeal processes."

Popular name: Act 206

THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.1611 Certification of school property taxes; approval of city governing body; assessment, spread, and collection of taxes; remittance of collections; expenses; limitations; powers and duties of city officers; school taxes as lien; penalties, interest, and collection charges.

Sec. 1611. (1) Upon the approval of the city governing body before January 1, 1983, the board of a school district or intermediate school district situated in whole or in part in a city may certify either the total or 1/2 of the levy of school property taxes on the city portion of the school district or intermediate school district. If certified, or if approval of the city governing body is not given before January 1, 1983 and a city agrees or elects pursuant to section 1613 to collect either the total or 1/2 of the levy of school taxes on the taxable property of the city portion of the school district or intermediate school district, the appropriate officials of that city in which the school district or intermediate school district is located shall assess, spread, and collect these school taxes and shall remit the collections to the school district or intermediate school district as provided in Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws.

(2) Except where a city assessed and collected school taxes pursuant to this section prior to December 31, 1974, reasonable expenses incurred by the city in assessing and collecting the school taxes, to the extent that those expenses are in addition to the expenses of assessing and collecting other taxes at the same time and, except as otherwise agreed to by the city and school district or intermediate school district, exceed the amount of any fee and charge imposed by the city on collection of the school taxes, shall be billed to and paid by the school board of education or intermediate school board. However, if these additional reasonable expenses are allowed by this section to a city exercising its option under section 1613(3), the following limitations shall apply:

(a) These additional reasonable expenses shall not exceed the amount specified in the statement required by section 1613(4)(b) as the actual cost of collection in addition to fees and charges authorized by section 1613(4)(g) that the treasurer of the school district, intermediate school district, or county has determined to be imposed.

(b) The total reasonable expenses, without deduction because the expense is part of the expense of assessing and collecting other taxes at the same time and including fees and charges imposed by the city on the collection of the school taxes, shall not exceed the amount specified in the statement required by section 1613(4)(b) as the aggregate amount of the costs of collection the district has determined to incur itself or the county treasurer may receive from district payments and from fees and charges imposed pursuant to section 1613(4)(g).

(3) In proceedings for the assessment, spreading, and collection of taxes for school purposes in the school district or intermediate school district, and for the receipt and disbursement of money belonging to the school district or intermediate district, the city assessing officer, city clerk, and city treasurer of the city in which the school district or intermediate school district is situated shall have like powers and duties as prescribed by the laws of this state for township supervisors, township clerks, and township treasurers.

(4) School taxes collected by a city shall become a lien against the property on which assessed in the same manner and on the same date as city taxes or, if the city approves the collection of school taxes on a date other than the date it collects the city taxes, on July 1. The school taxes which are collected with the city taxes shall be subject to the same penalties, interest, and collection charges as city taxes and shall be returned as delinquent to the county treasurer in the same manner and with the same interest, penalties, and fees as city taxes are returned. School taxes collected by a city pursuant to this section on a date other than a date it collects city taxes shall be subject to the same fees and charges a city may impose under section 44 of Act No. 206 of the Public Acts of 1893, being section 211.44 of the Michigan Compiled Laws. School taxes collected pursuant to this section on or before September 14 of each year by a city that collects school taxes on a date other than the date it collects city taxes shall be without interest, but such taxes collected after September 14 in each year shall bear interest at the rate imposed by section 59 of Act No. 206 of the Public Acts of 1893, being section 211.59 of the Michigan Compiled Laws, on delinquent property tax levies which became a lien in the same year. All interest and penalties that are imposed prior to the date these taxes are returned delinquent and that are attributable to school taxes other than collection fees shall belong to the school district or intermediate school district. The collection fees if imposed shall be retained by the city.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1977, Act 20, Imd. Eff. May 27, 1977;—Am. 1981, Act 87, Imd. Eff. July 2, 1981;—Am. 1982, Act 333, Imd. Eff. Dec. 16, 1982.

Popular name: Act 451

THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.1612 Certification of school property taxes; approval of township board; preparing and furnishing assessment and tax rolls; collection warrant; collection and remittance; expenses; limitations; school taxes as lien; fees and charges; interest and penalties; applicable law.

Sec. 1612. (1) Upon the approval of a township board before January 1, 1983, the board of a school district or intermediate school district may certify either the total or 1/2 of the levy of school property taxes on the township portion of the school district or intermediate school district. If certified, or if approval of the township board is not given before January 1, 1983 and pursuant to section 1613 a township elects or agrees to collect either the total or 1/2 of the total school taxes of a school district or intermediate school district located in the township, the township supervisor before June 30 of each year shall prepare the assessment and tax rolls and furnish these rolls to each affected township treasurer with the supervisor's collection warrant attached thereto. Each township treasurer shall proceed to collect the taxes and remit the collections to the school district or intermediate school district as provided in Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws. Except where a township assessed and collected school taxes pursuant to this section prior to December 31, 1974, reasonable expenses incurred by the township in assessing and collecting the school taxes, to the extent that the expenses are in addition to the expenses of assessing and collecting any other taxes at the same time and, except as otherwise agreed to by the township and school district or intermediate school district, exceed the amount of any fees and charges imposed by the township on collection of the school taxes, shall be billed to and paid by the school board or intermediate school board. However, if these additional reasonable expenses are allowed by this section to a township exercising its option under section 1613(3), the following limitations shall apply:

(a) These additional reasonable expenses shall not exceed the amount specified in the statement required by section 1613(4)(b) as the actual cost of collection in addition to fees and charges authorized by section 1613(4)(g) that the treasurer of the school district, intermediate school district, or county has determined to be imposed.

(b) The total reasonable expenses, without deduction because the expense is part of the expense of assessing and collecting other taxes at the same time and including fees and charges imposed by the township on the collection of the school taxes, shall not exceed the amount specified in the statement required by section 1613(4)(b) as the aggregate amount of the costs of collection the district has determined to incur itself or the county treasurer may receive from district payments and from fees and charges imposed pursuant to section 1613(4)(g).

(2) School taxes collected by a township shall become a lien against the property on which assessed on July 1. Taxes collected on or before September 14 in each year shall be without interest. Taxes collected after September 14 of any year shall bear interest at the rate imposed by section 59 of Act No. 206 of the Public Acts of 1893, being section 211.59 of the Michigan Compiled Laws, on delinquent property tax levies which became a lien in the same year. The school taxes which are collected by a township shall be subject to the same fees and charges the township may impose under section 44 of Act No. 206 of the Public Acts of 1893, being section 211.44 of the Michigan Compiled Laws. All interest and penalties, other than collection fees, that are imposed prior to the date these taxes are returned delinquent and that are attributable to school taxes shall belong to the school district or intermediate school district. Interest and, to the extent permitted by section 44 of Act No. 206 of the Public Acts of 1893, fees shall be included in the delinquent tax rolls returned to the county treasurer as of March 1 of each year.

(3) Act No. 206 of the Public Acts of 1893, as amended, shall apply to proceedings in relation to the assessment, spreading, and collection of taxes for school purposes in the school district or intermediate school district, and to the powers and duties of the township supervisor and the township treasurer.

History: 1976, Act 451, Imd. Eff. Jan. 13, 1977;—Am. 1977, Act 20, Imd. Eff. May 27, 1977;—Am. 1982, Act 333, Imd. Eff. Dec. 16, 1982.

Popular name: Act 451

THE REVISED SCHOOL CODE (EXCERPT)
Act 451 of 1976

380.1613 Imposition of summer property tax levy; resolution; applicability; agreement to collect summer levy; request; notice of meeting; negotiation of reasonable collection expenses; collection of summer property tax levy by school district; notice; option to reconsider; applicable law; delivery of certified copy of assessment roll; cost; bonding; duration of agreement; current school tax collection fund; deposits and withdrawals; investment of surplus money; annual report; transfer or appropriation of fund money; using surplus to reduce costs; deferring collection of summer property taxes against certain property; publication and assistance requirements.

Sec. 1613. (1) By adoption of a resolution of its board before February 1, 1983, or before January 1 in any year thereafter, a school district or intermediate school district may determine to impose a summer property tax levy, which resolution by its terms may be applicable until revoked by the board of the school district or intermediate school district or for levies in any year specified therein. For each year such a resolution applies the school district or intermediate school district that has adopted the resolution shall request, before February 1, 1983 or before January 1 in any year thereafter, each city and township in which it is located to agree to collect the summer levy in that year of either the total or 1/2, as specified in the resolution, of the school property taxes. Notice of the meeting of the respective school district board or intermediate school district board at which this resolution will be offered for adoption shall be published by the district, not less than 6 days before holding the meeting, in a newspaper of general circulation in the school district or intermediate school district. This notice shall specify the time, date, and place of the public meeting, shall be not less than 8 vertical inches and 4 horizontal inches, shall be in not less than 12-point type, shall be preceded by a headline in not less than 18-point type stating "Notice of a public meeting to institute a summer property tax levy", shall contain a concise statement of the contents and purpose of the proposed resolution, and shall not be placed in that portion of the newspaper reserved for legal notices and classified advertisements. Upon receipt of the request, the governing body of the city or township shall negotiate the reasonable expenses for collection of the school district's or intermediate school district's summer property tax levy that the city or township may bill under section 1611 or 1612. **If a city or township and the school district or intermediate school district reach an agreement within 30 days of receipt of the district's request for the collection of the district's summer property tax levy, including an agreement to the amount of reasonable expenses that the city or township may bill under section 1611 or 1612, section 1611 shall govern the other terms of a city's agreement and section 1612 shall govern the other terms of a township's agreement.**

(2) If a city or township and the school district or intermediate school district fail to reach an agreement pursuant to subsection (1) for the collection of the summer property tax levy of a school district or intermediate school district subject to subsection (3), the school district or intermediate school district then **may negotiate, until April 1, a proposed agreement with the county treasurer to collect its summer property tax levy against property located in that city or township. If a proposed agreement with the county treasurer has not been reached by April 1, the school district or intermediate school district may determine to serve as the property tax collecting unit and collect its own summer property tax levy against property in that city or township.**

(3) If, pursuant to subsection (2), the school district or intermediate school district has determined to collect its own summer property tax levy or has reached a proposed agreement with a county treasurer on the collection of its summer property tax levy against property located in a city or township with which an agreement to collect this levy could not be made pursuant to subsection (1), the school district shall notify by April 15 that city or township of the terms of the statement required by subsection (4)(b) and the city or township shall have 15 days in which to exercise an option to collect the school district's or intermediate school district's summer property tax levy pursuant to the terms of section 1611 or 1612.

(4) Collection of all or part of a school district's or intermediate school district's property tax levy by a county treasurer or by the school district or intermediate school district shall comply with all of the following:

(a) Collection shall be either 1/2 or the total of the property tax levy against the properties, as specified for that year in the resolution of the district.

(b) The actual cost of the collection which the school district or intermediate school district has agreed to incur itself or to pay the county treasurer that is in addition to any fees imposed pursuant to subdivision (g), and the aggregate amount of costs of collection the district has agreed to incur or the county treasurer may receive from district payments and from fees and charges imposed pursuant to subdivision (g) shall be stated in writing and reported to the state treasurer.

(c) Before June 30 the county treasurer or, if the district is collecting its own summer property tax levy, the treasurer of the school district or intermediate school district shall spread the taxes being collected in terms of millages on the assessment roll, assess the amount of tax levied in proportion to the state equalized valuation, and prepare a tax roll which commands the appropriate treasurer to collect on July 1 the taxes indicated as due on the tax roll.

(d) Taxes authorized to be collected shall become a lien against the property on which assessed, and due from the owner of that property, on July 1.

(e) Taxes shall be collected on or before September 14 and all taxes and interest imposed pursuant to subdivision (f) unpaid before March 1 shall be returned as delinquent on March 1. Taxes delinquent under this subdivision shall be collected pursuant to Act No. 206 of the Public Acts of 1893, as amended.

(f) Interest shall be added to taxes collected after September 14 at that rate imposed by section 59 of Act No. 206 of the Public Acts of 1893, being section 211.59 of the Michigan Compiled Laws, on delinquent property tax levies which became a lien in the same year.

(g) All or a portion of fees or charges, or both, authorized under section 44 of Act No. 206 of the Public Acts of 1893, being section 211.44 of the Michigan Compiled Laws, may be imposed on taxes paid before March 1 and shall be retained by the treasurer actually performing the collection of the summer property tax levy of the school district or intermediate school district, regardless of whether all or part of these fees or charges, or both, have been waived by the township or city.

(5) An agreement for the collection of a summer property tax levy of a school district or intermediate school district with a county treasurer shall include a schedule for delivering collections to the school district or intermediate school district.

(6) To the extent applicable and consistent with the requirements of this section, the provisions of Act No. 206 of the Public Acts of 1893, shall apply to proceedings in relation to the assessment, spreading, and collection of taxes pursuant to this section. Additionally, in relation to the assessment, spreading, and collection of taxes pursuant to this section, the county treasurer or, if the district is collecting its own summer property tax levy, the treasurer of the school district or intermediate school district shall have powers and duties similar to those prescribed by Act No. 206 of the Public Acts of 1893, for township supervisors, township clerks, and township treasurers. However, this section shall not be considered to transfer any authority over the assessment of property.

(7) If a county treasurer or the treasurer of a school district or intermediate school district collects the summer property tax levy of the district, the township or city shall deliver by June 1 a certified copy of the assessment roll containing state equalized valuations for each parcel of taxable property in the township or city to the treasurer collecting the summer property tax levy of the school district or intermediate school district. The county treasurer or the treasurer of a school district or intermediate school district receiving this certified copy of the assessment roll shall remit the necessary cost incident to the reproduction of the assessment roll to the township or city.

(8) A county treasurer or treasurer of a school district or intermediate school district collecting taxes pursuant to this section shall be bonded for tax collection in the same amount and in the same manner as a township treasurer would be for undertaking the duties prescribed by this section.

(9) An agreement for the collection of a summer property tax levy between a school district or intermediate school district and a county may cover summer collections for 2 years. If an agreement covers summer collections for 2 years, the resolution and request required by subsection (1), the notice required by subsection (2), and the option to reconsider provided by subsection (3) shall not apply for summer collections in the second year.

(10) If collections are made pursuant to this section by a county treasurer or by the treasurer of a school district or intermediate school district, all payments from a school district or intermediate school district for collecting its summer property tax levy and all revenues generated from collection fees shall be deposited, when received or collected, in a current school tax collection fund, which fund shall be used by the county treasurer or treasurer of the school district or intermediate school district to pay for the cost of collecting the district's summer property tax levy. The current school tax collection fund shall be segregated from all other funds and once the current school tax collection fund has been established money shall not be withdrawn except upon an order, check, or draft of the collecting treasurer for the purpose of paying 1 or more of the following costs:

(a) The cost of special deputy treasurers and equipment directly involved in the collection of current property taxes.

(b) The cost of all services determined necessary by the collecting treasurer to collect the summer property tax levy of the school district or intermediate school district.

(c) The contract payments to any person, firm, or corporation employed by the collecting treasurer to assist

in the collection of the current property taxes.

(11) All surplus money in a current school tax collection fund shall be invested by the collecting treasurer in any investment authorized by Act No. 20 of the Public Acts of 1943, being sections 129.91 to 129.93 of the Michigan Compiled Laws. The county treasurer and the treasurer of a school district or intermediate school district shall publish, on March 1 of the year after the treasurer first collects the summer property tax levy of a school district or intermediate school district and each year thereafter, an annual report on the status of the fund for the last year ending December 31. The report shall show the total charges, expenses, and year-end surplus.

(12) Money in the current school tax collection fund shall not be transferred to the general fund of the county, school district, or intermediate school district or made the subject of appropriation by the county, school district, or intermediate school district. Any surplus in a current school tax collection fund shall be used by the county treasurer, school district treasurer, or intermediate school district treasurer to reduce the following costs for the next summer property tax levy of a school district or intermediate school district that is collected by the county treasurer, school district treasurer, or intermediate school district treasurer:

- (a) The costs of collection, in excess of fees and charges, incurred or paid pursuant to subsection (4)(b).
- (b) The fees and charges imposed pursuant to subsection (4)(g).

(13) A city treasurer, township treasurer, county treasurer, school district treasurer, or intermediate school district treasurer that collects pursuant to this section, section 1611, or section 1612 the summer property tax levy of a school district or intermediate school district against property eligible for a deferral of summer property taxes under section 51 of Act No. 206 of the Public Acts of 1893, being section 211.51 of the Michigan Compiled Laws, and, if not otherwise eligible for deferral thereunder, against property classified as agricultural real property if the gross receipts of the agricultural or horticultural operations in the previous year or the average gross receipts of such operations in the previous 3 years are not less than the household income of the owner in the previous year shall defer the collection of these summer property taxes without penalty or interest until the following February 15 upon a filing by the taxpayer of an intent to defer with the property tax collecting treasurer in the same manner as provided by section 51 of Act No. 206 of the Public Acts of 1893. The treasurer of a city, township, school district, intermediate school district, or county who collects the summer property tax levy of a school district or intermediate school district also shall comply with the publication and assistance requirements of section 51 of Act No. 206 of the Public Acts of 1893, with respect to property eligible for a deferral under this subsection.

History: Add. 1982, Act 333, Imd. Eff. Dec. 16, 1982.

Popular name: Act 451

STATE EDUCATION TAX ACT (EXCERPT)
Act 331 of 1993

211.905b City or township in which no property taxes collected.

Sec. 5b. (1) This section applies only to a city or township, or that portion of a city or township, in which no property taxes, other than the following, are levied in the summer of 2003 and any summer after 2003:

(a) The tax levied under this act.

(b) Village taxes.

(c) Beginning in the summer of 2005, that portion of the number of mills allocated to a county by a county tax allocation board or authorized for a county through a separate tax limitation vote, if that portion of the number of mills allocated to a county by a county tax allocation board or authorized for a county through a separate tax limitation vote were not levied before the summer of 2005.

(2) Except as otherwise provided in subsection (3), a city or township shall collect the tax levied under this act unless, before November 1, 2002, the legislative body of the city or township adopts a resolution declining to collect the tax levied under this act and, for a township, the treasurer concurs in writing with that resolution. Before November 1, 2002, if the city or township adopts a resolution declining to collect the tax under this act and, for a township, the treasurer concurs in writing with that resolution, the appropriate assessing officer shall send a copy of that resolution and, for a township, that concurrence to the state treasurer and the treasurer of the county in which the city or township is located. In January 2004 and each January thereafter, the legislative body of a city or township that has declined to collect the tax under this subsection may by resolution adopted by a majority of the legislative body rescind the earlier decision to decline to collect the tax. The city or township shall immediately send a copy of the resolution rescinding the earlier decision to decline to collect the tax to the state treasurer and the treasurer of the county in which the city or township is located. If a city or township collects the tax levied under this act pursuant to this section, that city or township shall retain \$2.50 for each parcel of property in that city or township on which the tax levied under this act is billed under this section from the tax collected under this act before transmitting the tax collected as provided in this act.

(3) Notwithstanding the adoption of a resolution by the legislative body of a city or township declining to collect the tax levied under this act as provided in subsection (2), in a city or township in which the state treasurer collected the tax levied under this act during the summer of 2006 pursuant to subsection (5), the city or township shall collect the tax levied under this act beginning in the summer of 2007 and each summer thereafter.

(4) A county that receives a copy of a resolution declining to collect the tax under this act and, for a township, a written concurrence as provided in subsection (2) shall collect the tax levied under this act pursuant to this section unless, before February 1, 2003, the county board of commissioners adopts a resolution declining to collect the tax levied under this act and the county treasurer concurs in writing with that resolution. Before February 1, 2003, if the county board of commissioners adopts a resolution declining to collect the tax under this act and the county treasurer concurs in writing with that resolution, the county treasurer shall send a copy of that resolution and that concurrence to the state treasurer. In February 2004 and each February thereafter, a county board of commissioners that has declined to collect the tax under this subsection may by resolution, with the written concurrence of the county treasurer, rescind the earlier decision to decline to collect the tax. The county treasurer shall immediately send a copy of the resolution rescinding the earlier decision to decline to collect the tax and the written concurrence of the county treasurer to the state treasurer. If a county collects the tax levied under this act pursuant to this section, that county shall retain \$2.50 for each parcel of property in that county on which the tax levied under this act is billed under this section from the tax collected under this act before transmitting the tax collected under this act to the state treasurer as provided in this act.

(5) If a city or township does not collect the tax levied under this act pursuant to subsection (2) and if a county does not collect the tax levied under this act pursuant to subsection (4), the state treasurer shall, except as otherwise provided in subsection (3), collect the tax under the provisions of the general property tax act. The collection of the tax levied under this act is not subject to 1941 PA 122, MCL 205.1 to 205.31. The tax levied under this act collected pursuant to this subsection is subject to a 1% administration fee.

(6) All of the following apply to the collection of the tax levied under this act by a county treasurer or, except as otherwise provided in subsection (3), the state treasurer:

(a) Not later than June 1, the township or city for which the tax is being collected shall deliver to the county treasurer or the state treasurer, as applicable, a certified copy of each assessment roll for taxable property located in the township or city. Each assessment roll shall include the taxable value of each parcel subject to the collection of the tax levied under this act. The county treasurer or state treasurer, as applicable,

shall remit the necessary cost incident to the reproduction of the assessment roll to the township or city.

(b) Not later than June 30, the county treasurer or the state treasurer, as applicable, shall spread the millage levied under this act against the assessment roll and prepare the tax roll.

(c) The county treasurer or the state treasurer, as applicable, may impose all or a portion of the fees and charges authorized under section 44 of the general property tax act, 1893 PA 206, MCL 211.44, on taxes paid before March 1. The county treasurer or the state treasurer, as applicable, shall retain the fees and charges imposed under this subdivision regardless of whether all or part of the fees and charges have been waived by the township or city.

(7) In relation to the assessment, spreading, and collection of taxes pursuant to this section, a county treasurer or the state treasurer, as applicable, shall have powers and duties similar to those prescribed by the general property tax act for township supervisors, township clerks, and township treasurers. However, this section shall not be considered to transfer any authority over the assessment of property.

(8) A county treasurer or state treasurer collecting taxes pursuant to this section shall be bonded for tax collection in the same amount and in the same manner as a township treasurer would be for undertaking the duties prescribed by this section.

(9) If a county treasurer or the state treasurer collects the tax levied under this act pursuant to this section, all payments from this state for collecting the tax levied under this act in a summer levy, and all revenue generated by the administration fee, shall be deposited in a restricted account designated as the "state education tax collection account". The county treasurer or the state treasurer, as applicable, shall direct the investment of the account. The county treasurer or the state treasurer, as applicable, shall credit to the account interest and earnings from the account investments. Proceeds in that account shall only be used for the cost of collecting the tax levied under this act. For a county collecting the tax under this act, the county board of commissioners shall appropriate sufficient money from the account to the county treasurer to cover the cost of collecting the tax levied under this act.

(10) The tax levied under this act that is collected by a city pursuant to this section on a date other than a date it collects city taxes shall be subject to the same fees and charges a city may impose under section 44 of the general property tax act, 1893 PA 206, MCL 211.44, except that a city may impose the administration fee on the tax levied under this act that is billed in the summer even if the fee is not imposed on taxes billed in December. The tax levied under this act that is collected pursuant to this section on or before September 14 of each year by a city that collects school taxes on a date other than the date it collects city taxes shall be without interest, but the tax levied under this act that is collected after September 14 in each year shall bear interest at the rate imposed by section 59 of the general property tax act, 1893 PA 206, MCL 211.59, on delinquent property tax levies that become a lien in the same year. All interest and penalties that are imposed prior to the date the tax levied under this act is returned as delinquent, other than the administration fee, shall be transmitted to the state treasurer for deposit into the state school aid fund established in section 11 of article IX of the state constitution of 1963. If imposed, the administration fee shall be retained by the city.

(11) The tax levied under this act that is collected by a township on or before September 14 in each year shall be without interest. The tax levied under this act that is collected after September 14 of any year shall bear interest at the rate imposed by section 59 of the general property tax act, 1893 PA 206, MCL 211.59, on delinquent property tax levies that become a lien in the same year. The tax levied under this act that is collected by a township is subject to the same fees and charges the township may impose under section 44 of the general property tax act, 1893 PA 206, MCL 211.44, except that a township may impose the administration fee on the tax levied under this act that is billed in the summer even if the fee is not imposed on taxes billed in December. All interest and penalties that are imposed prior to the date the tax levied under this act is returned delinquent, other than the administration fee, shall be transmitted to the state treasurer for deposit into the state school aid fund established in section 11 of article IX of the state constitution of 1963. If imposed, the administration fee shall be retained by the township.

(12) For taxes levied after December 31, 2003, not later than June 1 of each year, the county treasurer shall deliver to the state treasurer a statement of the total amount of the state education tax levy of the prior year not returned delinquent that was collected by the county treasurer and collected and remitted to the county treasurer by each city or township treasurer, together with a statement for the county and for each city or township of the number of parcels from which the state education tax was collected, the number of parcels for which the state education tax was billed, and the total amount retained by the county treasurer and by the city or township treasurer as permitted by subsections (2) and (4).

History: Add. 2002, Act 244, Imd. Eff. Apr. 30, 2002;—Am. 2004, Act 108, Imd. Eff. May 20, 2004;—Am. 2004, Act 543, Imd. Eff. Jan. 3, 2005;—Am. 2006, Act 624, Imd. Eff. Jan. 3, 2007.

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.44a Summer property tax levy; imposition; tax previously billed and collected as part of winter property tax; collection; procedures; lien; interest; applicability of act to proceedings; establishment of revenue sharing reserve fund; expenditures by counties; limitations; "inflation rate" defined; deposit into other levies reserve fund; issuance of supplemental winter tax bill; collection of summer property tax levy by treasurer collecting state education tax.

Sec. 44a. (1) Notwithstanding any other statutory or charter provision to the contrary, beginning in 2005 and each year after 2005, a county shall impose as a summer property tax levy that portion of the number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote as provided in this section. The portion of the total number of mills allocated to a county by a county tax allocation board or authorized for a county through a separate tax limitation vote that shall be imposed in each year as a summer property tax levy under this section is as follows:

(a) In 2005, 1/3 of the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote.

(b) In 2006, 2/3 of the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote.

(c) In 2007 and each year after 2007, the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote.

(2) Notwithstanding any other statutory or charter provision to the contrary, beginning in 2013 and each year after 2013, a millage that is levied by any taxing authority within a local tax collecting unit that had been previously billed and collected as part of the winter property tax levy in a preceding tax year may be accelerated and collected earlier in that tax year as a summer property tax levy if all of the following conditions are satisfied:

(a) The aggregate amount of the revenue from the levy and collection of all individual millages that would be levied and collected in the winter tax bill totals \$100.00 or less per individual tax bill, excluding any property tax administration fee. A millage may be accelerated and collected earlier for only those tax bills that total \$100.00 or less for all individual millages and that millage may be levied and collected as a winter property tax levy for all other tax bills that total more than \$100.00 for all individual millages. Any additional millage approved to be levied by any taxing authority after collection of the summer property tax levy shall be collected as part of a winter property tax levy as provided in this act.

(b) A resolution authorizing the summer collection is approved by all of the following:

(i) The county board of commissioners.

(ii) The legislative body of the local tax collecting unit.

(iii) The county tax allocation board, if any.

(c) Within 60 days of approval of the resolutions required under subdivision (b), the local tax collecting unit notifies all owners of property on the tax roll that if the aggregate amount of the revenue from the levy and collection of all individual millages that would be levied and collected in the winter tax bill totals \$100.00 or less, excluding any property tax administration fee, those millages will be accelerated and collected as a summer property tax levy.

(3) Before June 30 and in conformance with the procedures prescribed by this act, the taxes being collected as a summer property tax levy shall be spread in terms of millages on the assessment roll, the amount of tax levied shall be assessed in proportion to the taxable value, and a tax roll shall be prepared that commands the appropriate treasurer to collect on July 1 the taxes indicated as due on the tax roll.

(4) Taxes authorized to be collected shall become a lien against the property on which assessed, and due from the owner of that property on July 1.

(5) All taxes and interest imposed pursuant to this section that are unpaid before March 1 shall be returned as delinquent on March 1 and collected pursuant to this act.

(6) Interest shall be added to taxes collected after September 14 at that rate imposed by section 78a on delinquent property tax levies that became a lien in the same year. 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. The tax levied under this act that is collected with the city taxes shall be subject to the same penalties, interest, and collection charges as city taxes and shall be returned as delinquent to the county treasurer in the same manner and with the same interest, penalties, and fees as city taxes.

(7) All or a portion of the fees or charges, or both, authorized under section 44 may be imposed on taxes paid before March 1 and shall be retained by the treasurer actually performing the collection of the summer property tax levy pursuant to this section, regardless of whether all or part of these fees or charges, or both, have been waived by the township or city.

(8) Collections shall be remitted to the county for which the taxes were collected pursuant to section 43.

(9) To the extent applicable and consistent with the requirements of this section, this act shall apply to proceedings in relation to the assessment, spreading, and collection of taxes pursuant to this section.

(10) Each county shall establish a restricted fund known as the revenue sharing reserve fund. The total amount required to be placed in the revenue sharing reserve fund for each county shall equal the amount of that county's December 2004 property tax levy of the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote, less any amount of tax levy captured and used under a tax increment financing plan under 1975 PA 197, MCL 125.1651 to 125.1681; the tax increment finance authority act, 1980 PA 450, MCL 125.1801 to 125.1830; the local development financing act, 1986 PA 281, MCL 125.2151 to 125.2174; or the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2651 to 125.2672, and shall be deposited in the revenue sharing reserve fund as provided in this section. Revenues credited to the revenue sharing reserve fund from the December tax levy of a county with a fiscal year ending December 31 shall be accrued to the fiscal year ending in the year of that December property tax levy. Revenue shall be credited to the fund by each county as follows:

(a) From the county's December 2004 property tax levy, 1/3 of the total December levy of the total number of mills allocated to the county by a county tax allocation board or authorized for the county through a separate tax limitation vote, less any amount of tax levy captured and used under a tax increment financing plan under 1975 PA 197, MCL 125.1651 to 125.1681; the tax increment finance authority act, 1980 PA 450, MCL 125.1801 to 125.1830; the local development financing act, 1986 PA 281, MCL 125.2151 to 125.2174; or the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2651 to 125.2672.

(b) From the county's December 2005 property tax levy, 1/2 of the remaining balance required to be deposited in the fund.

(c) From the county's December 2006 property tax levy, the balance required to be deposited in the fund.

(11) All of the following apply to a revenue sharing reserve fund established under subsection (10):

(a) Funds in the revenue sharing reserve fund may not be expended in any fiscal year except as provided in this section.

(b) Funds in the revenue sharing reserve fund may be used within a county fiscal year for cash flow purposes at the discretion of the county.

(c) Interest earnings on funds deposited in the revenue sharing reserve fund shall be credited to the revenue sharing reserve fund. However, the county is not required to reimburse the revenue sharing reserve fund for a reduction of interest earnings that occurs because funds in the revenue sharing reserve fund were used for cash flow purposes.

(d) The revenue sharing reserve fund shall be separately reported in the annual financial report required under section 4 of 1919 PA 71, MCL 21.44.

(12) For a county fiscal year that ends on December 31, 2004, a county may expend in that fiscal year an amount not to exceed the payments made to that county under the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.901 to 141.921, in October and December 2003 and, if the payment is accrued back to the county's 2003 fiscal year, February 2004.

(13) Not later than March 1, 2005, a county that receives a payment in October 2004 as provided in a bill making appropriations to the department of treasury for the 2004-05 fiscal year shall pay the amount of that payment to the state treasurer from the revenue sharing reserve fund. A county that does not make the payment required under this subsection shall not make any expenditures from the fund provided under subsection (13).

(14) For each fiscal year of a county that begins after September 30, 2004, a county may expend from the revenue sharing reserve fund an amount not to exceed the total payments made to that county under the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.901 to 141.921, in the state fiscal year ending September 30, 2004, adjusted annually by the inflation rate, without regard to any executive orders issued after May 17, 2004. As used in this subsection, "inflation rate" means that term as defined in section 34d.

(15) A county's required 2012 revenue sharing reserve fund balance shall be reduced by an amount equal to the amount of county allocated property tax the county had to refund for the 2004 tax year due to a single court judgment, if the refund of 2004 county allocated tax due to that judgment was at least 70% of the county's 2011 allowable withdrawal from its revenue sharing reserve fund. The refund amount shall include the interest the county paid on the 2004 property tax refund.

(16) If a resolution authorizing a summer property tax levy for a tax previously billed as part of the winter property tax levy is approved under subsection (2), the treasurer that collects the summer property tax levy shall establish a restricted fund to be known as the other levies reserve fund for any millage collected that was previously billed as part of the winter property tax levy. Any millage that had been previously billed and collected as part of the winter property tax levy in a preceding tax year that is accelerated and collected earlier as a summer property tax levy shall be deposited into the other levies reserve fund. The treasurer that collects the summer property tax levy shall distribute to the local taxing authorities the revenues credited to the other levies reserve fund from the summer property tax collection of a millage that had been previously billed and collected as part of a winter property tax levy on December 1 of the tax year that the December property tax levy would otherwise have been due and payable. If a millage previously billed and collected as part of the winter property tax levy is accelerated and collected earlier as a summer property tax levy, and if the millage collected in that summer property tax levy is less than that millage would have been if levied as part of the immediately succeeding winter property tax levy, the treasurer that collected the summer property tax levy may issue a supplemental winter tax bill for the deficiency or, if approved by a resolution of the legislative body of the local unit that collected the summer property tax levy, pay any deficiency from that local unit's general fund. The treasurer collecting the summer property tax levy shall account for interest earned on the other levies reserve fund and interest shall be transmitted to the various local tax collecting units in proportion to the revenue collected from a millage previously billed and collected as part of the winter property tax levy in a preceding tax year that is accelerated and collected earlier as a summer property tax levy, after a deduction of reasonable expenses incurred by the treasurer in administering the accounting and disbursement of funds, to the extent that those expenses are in addition to the expenses of accounting and disbursing other taxes.

(17) The treasurer that collects the state education tax shall collect the summer property tax levy under this section.

History: Add. 1993, Act 313, Eff. Mar. 15, 1994;—Am. 2004, Act 357, Imd. Eff. Sept. 30, 2004;—Am. 2008, Act 498, Imd. Eff. Jan. 13, 2009;—Am. 2011, Act 126, Imd. Eff. July 21, 2011;—Am. 2012, Act 184, Imd. Eff. June 20, 2012.

Compiler's note: Enacting section 1 of Act 498 of 2008 provides:

"Enacting section 1. This amendatory act is curative and intended to clarify the requirements concerning the amount of money that a county was required to deposit in the revenue sharing reserve fund under section 44a(9) of the general property tax act, 1893 PA 206, MCL 211.44a."

In subsection (13), the reference to "subsection (13)" evidently should be to "subsection (14)."

Popular name: Act 206

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.44d Summer property tax levy; retention of administration fees.

Sec. 44d. (1) A local taxing unit that levied part or all of its 2002 property taxes in December in a city or township shall not increase the proportion of its mills levied in the summer in that city or township in 2003.

(2) Notwithstanding section 44, if a county treasurer or the state treasurer collects a summer property tax levy under section 5b of the state education tax act, 1993 PA 331, MCL 211.905b, the county treasurer or the state treasurer may retain all administration fees collected in that summer property tax levy.

History: Add. 2002, Act 243, Imd. Eff. Apr. 30, 2002.

Popular name: Act 206