

1999 PUBLIC AND LOCAL ACTS

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[No. 38]

(HB 4020)

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anyway contravening any of the provisions of this act," by amending section 39 (MCL 211.39).

*The People of the State of Michigan enact:*

211.39 Assessment of taxes; avoiding fractions in computation; separate assessments and entries; designation of columns; imprinting tax receipt; printed statement. [M.S.A. 7.80]

Sec. 39. (1) The appropriate assessing officer in each local tax collecting unit shall assess the taxes apportioned to that local tax collecting unit according to the taxable values entered in the assessment roll of that local tax collecting unit for the year.

(2) To avoid fractions in computation, the assessor shall round down the tax rate to 4 decimal places.

(3) The taxes for each taxing unit shall be rounded down to the nearest 1 cent. The taxes shall be separately assessed and shall be entered in separate columns, or if authorized by a resolution of the county board of commissioners adopted by a majority of the members elected and serving, the taxes in the county shall be entered either as 1 total sum or in separate columns for each taxing unit. The columns shall be designated as combined county taxes, combined township taxes, combined city taxes, and combined school taxes. If the taxes are entered as 1 total sum or as combined unit taxes, the local tax collecting unit shall print upon each tax receipt the percentage or tax rate that each tax is of the total sum or is of each taxing unit sum, or shall attach a printed statement showing the tax rate of each separate tax to the tax receipt at the time of payment.

Effective date.

Enacting section 1. This amendatory act takes effect August 1, 1999.

This act is ordered to take immediate effect.

Approved June 9, 1999.

Filed with Secretary of State June 9, 1999.

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