

TO: Finance and Administration Committee
Board of Commissioners

FROM: Scott Cunningham, Equalization Director
Peter Preston, Preston Community Services

DATE: October 2, 2019

RE: Isabella County Equalization 2019 October Apportionment Report

For the Work Session Agenda of October 15, 2019

BACKGROUND

We are requesting to be on the October 15, 2019 County Board meeting agenda for the purpose of receiving the County Equalization 2019 October Apportionment Report. As stated in State Tax Commission Bulletin No. 17 of 2018 Annual Calendar.

October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations. MCL 211.37 (By October 31, 2019)

County Equalization Director submits apportionment report to the State Tax Commission. MCL 207.12 (By December 1, 2019)

The customary report will be provided at the October 15, 2019 work session.

ALTERNATIVES

1. Accept the Equalization 2019 October Apportionment Report as presented to County Board on Tuesday, October 15, 2019 to fulfill the requirements of MCL 211.37.

FINANCIAL IMPACT

Approval and submission of the 2019 October Apportionment Report will result in the collection of property tax revenues for all taxing entities having authority to collect in Isabella County.

RECOMMENDATIONS

1. Approve the 2019 October Apportionment Report as presented by the Equalization Department.

ATTACHMENTS

Isabella County 2019 October Apportionment Reports will be provided at October 15, 2019 work session.

THE GENERAL PROPERTY TAX ACT (EXCERPT)

Act 206 of 1893

211.37 County board of commissioners; determination of money for county purposes; apportionment of money, state tax, and indebtedness of county; correction of certificates, statements, papers, records, or proceedings; spread of money on assessment rolls; applicability of section.

Sec. 37. **The county board of commissioners, either at a session held not later than October 31 in each year** or at a special meeting held for a local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount and also the amount of the state tax and indebtedness of the county to the state among the several townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the state tax commission upon appeal in the manner provided by law for that year, which determination and apportionment shall be entered at large on county records. **The board, at a session held not later than October 31 in each year, shall also examine all certificates, statements, papers, and records submitted to it,** showing the money to be raised in the several townships for school, highway, drain, township, and other purposes. It shall hear and consider all objections made to raising that money by any taxpayer affected. If it appears to the board that any certificate, statement, paper, or record is not properly certified or is in any way defective, or that any proceeding to authorize the raising of the money has not been had or is in any way imperfect, the board shall verify the same, and if the certificate, statement, paper, record, or proceeding can then be corrected, supplied, or had, the board shall authorize and require the defects or omissions of proceedings to be corrected, supplied, or had. The board may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, who shall investigate and without delay report in writing his or her opinion to the board. The board shall direct that the money proposed to be raised for township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities. **This action and direction shall be entered in full upon the records of the proceedings of the board and shall be final as to the levy and assessment of all the taxes,** except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law. **The direction for spread of taxes shall be expressed in terms of millages to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money.** This section does not apply when section 36(2) applies and shall not prevent the township clerk from providing a certification to the county clerk pursuant to section 36(1). If a certification is provided pursuant to section 36(1), the county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification.

History: 1893, Act 206, Eff. June 12, 1893; CL 1897, 3860; Am. 1909, Act 292, Eff. Sept. 1, 1909; Am. 1913, Act 201, Eff. Aug. 14, 1913; CL 1915, 4031; CL 1929, 3425; CL 1948, 211.37; Am. 1968, Act 347, Eff. Nov. 15, 1968; Am. 1973, Act 135, Imd. Eff. Nov. 2, 1973; Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994; Am. 2009, Act 49, Imd. Eff. June 18, 2009; Am. 2012, Act 185, Imd. Eff. June 20, 2012.

Popular name: Act 206

211.36 Duties of township clerk; tax levy by county board of commissioners; certification of school millage elections; certification of taxes levied for certain purposes; direction for spread of millages; county in which library is located; expenses.

(4) Notwithstanding subsections (2) and (3), and except as otherwise provided in this subsection, **the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before the first Tuesday after the first Monday in November and that are approved by the electors of that taxing unit shall be certified for that calendar year.** In 1997 only, the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before November 30 and that are approved by the electors of that taxing unit shall be certified for that calendar year.

(5) **After a millage is certified pursuant to subsections (2) through (4), the appropriate county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification or amended certification.** If a millage is certified pursuant to subsection (4) for library purposes, if a taxing unit requests by resolution, the county board of commissioners for the county in which the library is located also may reduce or eliminate the millage previously authorized or dedicated for library purposes to be levied by that taxing unit for that year and direct the reduction or removal of the levy to be spread by the local units in the county.