

STATUTORY TAX COLLECTION DISTRIBUTION DATES 2020-2021

Section 43(3)(a) of PA 206 of 1893, the General Property Tax Act, MCL 211.43(3)(a), provides that local units of government with a state equalized value of more than \$15,000,000 shall, within 10 business days after the first and fifteenth day of each month, account for and deliver to the county treasurer and other tax assessing units, the tax collections on hand on the first and fifteenth day of each month. Although a township with a state equalized valuation of \$15,000,000 or less has different distribution requirements, it is recommended that all tax collecting units distribute tax collections on hand within 10 business days after the first and fifteenth day of each month.

The statutory deadline dates for the 2020-2021 tax distribution periods are:

07/16/2020	10/15/2020	01/15/2021
07/29/2020	10/29/2020	02/01/2021
08/14/2020	11/17/2020	02/16/2021
08/28/2020	12/01/2020	03/01/2021
09/16/2020	12/15/2020	03/15/2021
09/29/2020	01/04/2021	03/29/2021

By March 12, 2021, at least 90% of collections on hand on February 28, 2021 must be distributed. Final distribution to all units must be made no later than April 1, 2021.

If the tax collecting unit and the tax assessing units have agreed to use alternative schedules for distributing tax collections as authorized by Section 43, the agreement must be followed, whether it is daily, weekly or bi-weekly.

The distribution dates for the State Education Tax (SET) are the same as all other distributions by the local tax collection units.

Section 43(10) provides that the county treasurer account for and deliver to the State, by the fifteenth day of each month, the State Education Tax on hand the last day of the preceding month. By the first day of each month, the county treasurer must remit the collections on hand on or before the fifteenth day of the immediately preceding month. Please forward a copy of this schedule to all township and city treasurers in your county.