

STATE OF MICHIGAN



JOHN ENGLER, Governor
DEPARTMENT OF TREASURY

DOUGLAS B. ROBERTS, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building
Lansing, Michigan 48922 - Telephone (517) 373-0500

COMMISSION MEMBERS

ROLAND C. ANDERSEN, Acting Chair
LESLEY F. HOLT
LEROY J. NELSON

TO: County Equalization Directors
County Clerks

FROM: State Tax Commission

RE: Section 211.24f MCL Added by 1993 PA 145,
School Millage Elections.

Attached is a memo and a letter opinion issued by the Attorney General regarding the requirements of the above for 1993 school millage elections.

Attachments



ROBERT E. SCHILLER
Superintendent of
Public Instruction

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION

P.O. Box 30008
Lansing, Michigan 48909

October 29, 1993

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Ex Officio

TO: Intermediate School District Superintendents

FROM: Calvin C. Cupidore, Jr., Director
Office of Information and Administrative Services

SUBJECT: Public Act 145 of 1993

This communication is written regarding several inquiries that have been received by this agency regarding Public Act 145 of 1993, which was enacted by the Michigan Legislature.

In particular, Section 24f(2) provides that "[a] taxing unit shall hold not more than 2 elections in a calendar year" concerning authorization of a millage rate increase. Under this section, a district which has already held two or more elections seeking a millage rate increase during this calendar year is prohibited from holding a further election to seek a millage increase.

This interpretation of the legislative mandate was confirmed by a letter opinion issued by the Attorney General to Senator John Pridnia dated October 26, 1993 (copy of letter opinion enclosed).

Please convey the contents of this memorandum to your respective local education agencies so that they, too, may be informed of this matter.

If you have any questions, please feel free to contact me at (517) 373-2879.

CCC:dat

Enclosure

STATE OF MICHIGAN
DEPARTMENT OF ATTORNEY GENERAL



STANLEY D. STEINBORN
Chief Assistant Attorney General

FRANK J. KELLEY
ATTORNEY GENERAL
P.O. Box 30212
LANSING
48909

October 26, 1993

Honorable John Pridnia
State Senator
The Capitol
Lansing, Michigan

Dear Senator Pridnia:

You have asked whether section 24f of the General Property Tax Act, MCL 211.24f; MSA 7.24(6), as added by 1993 PA 145, prohibits a school district from holding an election in 1993 to seek authorization to levy additional millage when the district has previously held two elections in 1993 for that purpose.

1993 PA 145 became effective on August 19, 1993. Section 24f(2) plainly provides that "[a] taxing unit shall hold not more than 2 elections in a calendar year" concerning authorization of a millage rate increase.

It is well settled that:

A statute is construed to have prospective effect only unless the Legislature expressly, or impliedly, indicates its intention to give it retrospective effect.

Hughes v Judges' Retirement Bd, 407 Mich 75, 85; 282 NW2d 160 (1979).

The Legislature did not give 1993 PA 145 retrospective effect. However, applying section 24f to prohibit a third election in this calendar year even though both of the previous elections were held before August 19, 1993, does not constitute retrospective effect. As the Supreme Court further stated in Hughes, supra, at 407 Mich 86:

A statute is not regarded as operating retrospectively because it relates to an antecedent event.

Honorable John Pridnia

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October 26, 1993

Merely because some of the requisites for its application are drawn from a time antedating its passage does not constitute a law retrospective.

It is my opinion, therefore, that section 24f of the General Property Tax Act prohibits a school district from holding a third election in 1993 to seek authorization to levy additional millage when the district has previously held two elections in 1993 for that purpose.

Very truly yours,


FRANK J. KELLEY
Attorney General

RESCINDED