



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

ANDY DILLON  
STATE TREASURER

**STATUTORY TAX COLLECTION DISTRIBUTION DATES  
2011-2012**

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 ten business days after the first and fifteenth day of each month.

The statutory deadline days for the 2011-2012 tax distribution periods are:

7/18/2011	10/14/2011	01/17/2012
7/29/2011	10/28/2011	01/30/2012
8/15/2011	11/16/2011	02/15/2012
8/29/2011	12/01/2011	03/01/2012
9/16/2011	12/15/2011	03/15/2012
9/29/2011	01/04/2012	

By March 15, 2012, at least 90% of collections on hand on February 29, 2012 must be distributed. Final distribution to all units must be made no later than April 1, 2012.

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. This schedule also applies to all township and city treasurers in Michigan.

Michigan Department of Treasury, Bureau of Local Government Services (5/3/11)