2026-27 FINANCE PLATFORM

REVENUE SHARING

MAC supports:

- All efforts to protect county revenue sharing through a constitutional amendment or a restricted revenue account.
- A dedicated revenue source for county revenue sharing that is tied to the revenue growth at the State level.

TAX CAPTURE DISTRICTS, ABATEMENTS AND EXEMPTIONS

MAC supports:

- Laws and policies to require that whenever an abatement, exemption or capture of county property taxes is contemplated, counties have the authority to determine if an abatement, exemption or capture of county taxes shall be allowed — in whole, in part or not at all.
- Laws and policies that provide for a county seat on an economic development board or equivalent authority of a tax-capture unit, if the capture of county taxes is allowed.
- Legislation that moves toward resetting pre-1994 tax-capture district baselines; allows counties the discretion to opt in or out of a tax increment financing district after the initial term of the agreement; and laws and policies that prohibit tax-capture authorities and economic development boards from using captured revenues to fund normal municipal services on an ongoing basis (this prohibition does not include funding for enhanced municipal services during an event or festival).
- Legislation that prohibits tax-capture districts from capturing the revenue from extra voted millages.
- The option for counties to opt out of or renegotiate their involvement when a district renews or extends its tax increment finance plan.

PAYMENTS-IN-LIEU-OF-TAXES (PILT) and the COMMERCIAL FORESTRY ACT (CFA)

MAC supports:

- Uninterrupted inflationary increases to county PILT and CFA payments.
- County veto power over new state, federal or conservancy land acquisitions, if the county has more than 40 percent of its land owned by the state and/or federal government or land conservancies combined

- Legislation that will allow for an equitable PILT payment on personal property where assessed value is not preferred.

MAC opposes:

- The Department of Natural Resources withholding PILT money to pay for their special assessment obligations

FEDERAL, STATE AND LOCAL FUNDING FOR LOCAL SERVICES

MAC supports:

- Full state funding for any county-mandated services enacted by the Legislature or rule changes adopted by state departments or agencies.
- Laws and policies that give counties the authority to set fees and charges for county services at rates that allow full cost recovery.
- Cost benefit analyses when creating new or expanding existing programs.
- Full cost recovery from the state or federal government for county costs related to the response to state and/or nationally recognized emergencies.
- Full cost recovery from the state or federal government for new or expanded rules resulting in increased costs to the county.
- Changes to the FEMA Act that streamlines the process and moves from a reimbursement model to a grant funding model for public assistance.

MAC opposes:

- Any mandates from the state requiring counties to cut taxes or reduce revenue
- Any legislation that reduces state funding to counties without a corresponding reduction in mandated services.
- Any legislation in response to state and/or nationally recognized emergencies that reduces local government revenues.
- Changes to the FEMA Act that reduce availability of disaster recovery funding, including increases to the population threshold that will result in exclusion of many communities.

911 SURCHARGE

MAC supports:

- Legislation that requires telecommunication providers to report funding collected from 911 surcharges levied on all telecommunications devices annually.
- Legislation that enables counties to audit 911 surcharge collections by telecommunication providers mirroring the current ability to audit lodging tax collections by hotels and motels.

SALES TAX

MAC supports:

- Laws that exempt public entities from sales tax for capital improvements and infrastructure projects.

MAC opposes:

- Laws and policies that reduce state sales tax revenue unless county revenue sharing is held harmless.

NATURAL RESOURCE DEPLETION/SEVERANCE TAX

MAC supports:

- Legislation authorizing counties to charge impact fees on developments of commercial, industrial, and natural resource operations to pay for impacts on roads, public safety and other public resources and infrastructure.
- Implementation of a severance/resource depletion tax legislation that returns a portion of the revenue generated back to the local communities of origin where the tree harvesting or mining of resources occurred.

MOBILE HOUSING ON LEASED LANDS

MAC supports:

- A reform of the tax structure of these developments to ensure they pay an equitable share of the cost of service provided by local governments and schools.
- A policy that ad valorem taxes paid on manufactured housing units within manufactured housing, or seasonal parks be based on the value of individual units within these parks. Any fee or tax should be equitably distributed back to local governments and individual local school districts in which these parks are contained.

PROPERTY TAXES

MAC supports:

- The ability of counties to levy and collect property taxes to support county services and the operation of county government.
- Full reimbursement from the state to local units of government for the disabled veterans property tax exemption.
- Laws and policies that allow local units of government, without a vote of the people, to restore the operating millage rate to the previous year's rate in years in which the property revenue increase was less than the rate of inflation.
- Altering PA 206 to allow the millage reduction fraction to exceed one (1) to limit the need for millage rollbacks
- Changes that would remove uncapped property sales from the millage reduction calculation when determining yearly rollbacks.
- Legislation that will narrow eligibility for property tax exemptions, including closing the loophole on medical, educational and community organizational entities that do not qualify as an IRS 501c3 status registered in Michigan as a charitable institution. This designation should apply to all subsidiaries that do not operate as a 501c3.

MAC opposes:

- Legislation that expands property tax exemptions, unless the state provides

for full reimbursement of resulting revenue losses to local units of government.
- Laws and policies that reduce local property tax revenue without fully reimbursing local units of government for the effect that those losses have on their revenue.
- Any expansion by the state to levy property taxes at the local level.

TAX COLLECTIONS AND TAX ASSESSMENT
MAC supports:

- The ability of a county treasurer to enter into payment arrangements for delinquent property taxes, so long as a waiver of interest and penalties is limited to residential principal residence properties owned by financially distressed persons.
- The ability of a county treasurer to enter into payment arrangements for delinquent property taxes with the ability to waive interest and penalties, for those in hardship situations. .
- Requiring a tax "uncapping" disclosure statement with an estimate of the cost of the uncapping before the closing of a transfer of property.
- Creative solutions to ease the burden on home buyers to afford the increase in taxable value on primary residences when the property changes hands.

MAC opposes

- Elimination of the "un-capping" of property taxes when a property transfers ownership.

DARK STORES AND PROPERTY TAX CHALLENGES
MAC supports:

- A state policy of sharing the costs of expenses when tax assessments on large parcels are challenged in court.
- Legislation that requires the Michigan Tax Tribunal to consider all three appraisal methods and prohibits the use of deed restrictions in determining value.
- Legislation that prohibits deed restrictions on commercial properties for sale in a commercial corridor.
- Legislation that promotes the reuse of dark stores and tackles blight problems due to empty buildings.
- The ability for a county or local unit of government that has the authority for planning and zoning, to petition the court for the removal of deed restrictions on commercial property.

PERSONAL PROPERTY TAX
MAC supports:

- A policy that reimbursements exceeding 100 percent of losses should go to the local unit's general fund, not to the funds of other millages.
- Legislation that requires reimbursements regarding losses from dedicated millages to be returned to dedicated revenue accounts.
- Policies that alter personal property tax revenue so long as those policies provide growth for every county in the state.

LOCAL REVENUE DIVERSIFICATION

MAC supports:

- Bottle deposits on out-of-state internet beverage container purchases for deposit into a fund for counties to access for recycling efforts.
- An allowance for more local revenue options for counties.
- The option of counties to assess a bed tax that can be used to support outdoor recreation, public safety response and economic development.
- The sharing of revenue collected by local tourism boards to help counties offset the public cost of tourism.

ECONOMIC DEVELOPMENT

MAC supports:

- Legislation that recognizes counties as essential partners in economic development efforts and includes counties as eligible governmental unit for economic development planning and financing.
- Legislation to require the state and local units of government to work with the county to ensure adequate revenue and capacity for the anticipated increase in county service delivery and responsibilities.

MAC opposes:

- Abatements of county tax revenue granted by local units of government without the written consent of the county board of commissioners.