

and retail, \$800; manufacturing malt liquors, \$65; manufacturing spirits, \$800. This tax is collected by the county treasurer, who retains 1 per cent as his compensation for making the collection, places one-half of the remainder to the credit of the general fund of the county, and turns the other half over to the township, village, or city in which the business is located; except in the upper peninsula, where the entire amount, less the collection fee, is paid over to the township, village, or city in which the business is located.

To kill not to exceed 15 beavers, a license fee of \$10 payable to county clerk who issues license. One-half of the license money goes to the state general fund and one-half to the county general fund.

#### MUNICIPAL REVENUES.

The divisions of local government are the townships, the villages, the cities, the road districts, and the school districts which are divisions of the township; but under certain circumstances school districts may be coextensive with cities or villages.

##### A. GENERAL PROPERTY TAXES.

###### 1. *Base*—

The property included and the assessment and equalization are, in general, the same as for state taxes, except that villages and certain cities may make up separate rolls.

###### 2. *Rate*—

In townships the amount to be raised by taxation is fixed by the inhabitants at town meeting, subject to certain legal limitations. If the town meeting fails to fix the amount, the township boards may levy within certain limits.

In villages the power to levy taxes rests with the village council, under restrictions imposed by law. In cities the city council fixes the rate, subject also to many legal restrictions.

###### 3. *Collection*—

This is, in general, the same as for state taxes. Cities, however, may collect in two instalments—one for general and one for city taxes.

##### B. POLL TAXES.

The village council has the power to levy a poll tax of \$1 on all males between the ages of 21 and 50, except active members of the fire department, which is paid into the general highway fund.

##### C AND D. INHERITANCE AND CORPORATION TAXES.

There are no municipal inheritance or corporation taxes.

##### E. BUSINESS TAXES, LICENSES, AND FEES.

In general, villages and cities may license, at rates to be fixed by the councils, billiard tables and bowling alleys; taverns and eating houses; public shows and exhibitions; auctioneers, hawkers and peddlers, transient traders and dealers; hacks and other public vehicles; solicitors for passengers or baggage; wharf boats, ferries,

and toll bridges; maternity hospitals; and city boards of health may charge fees for examination of plumbers.

Municipal governments receive one-half the liquor taxes collected by the county.

There is a special dog tax collected by a dog warden in each township to form a fund for the payment of damages done by dogs to sheep. Cities may also levy a tax on dogs. On every male dog over 6 months old, \$1; every female dog over 6 months old, \$3. For boarding dogs or keeping them for the purpose of breeding, sale, or exchange, when not less than five in number, there is a kennel license of \$25, which shall be in lieu of all other taxes.

Hawkers and peddlers in the upper peninsula pay a license not to exceed \$100, which goes into the township fund where issued.

#### SCHOOL REVENUES.

The interest on the state school fund, the principal of which was originally derived from the sale of lands granted by the United States, is apportioned semi-annually to the school districts. (See the provisions of Art. X, sec. 1, of the Constitution, cited above.) All money derived from the dog tax, after paying the claims of sheep owners, is apportioned to the school districts. There is a permanent tax of 1 mill on the \$1 levied in each township. For further revenues the school boards estimate the amount that is to be raised and it is levied by the township.

#### ROAD TAXES.

Road taxes are levied either by vote of the electors at the annual town meeting or by the township board and the township highway commissioner acting jointly, who determine, within prescribed limits, the amount necessary to be raised.

There are two funds, the "highway improvement fund," which is to be used for permanent improvement only, and the "road repair fund." In addition to the above, special taxes may be levied for bridges. A "county road system" may be adopted by vote by any county in the state. This tax is apportioned to each assessing district in the county in the same manner as the state and county taxes are apportioned. Money thus raised is expended on roads in the county, designated by the county road commissioners.

Good roads districts.—Any combination of townships, villages, or cities lying contiguous in any county are authorized to form themselves into a district to be known as a "good roads district," which district can levy a tax not to exceed \$2 upon each \$1,000 valuation of said district. The tax is paid into the county treasury to be kept in a separate account and to be paid out by order of the road commissioners.

#### LEGISLATION AFFECTING REVENUE LAWS: 1913.

The tax on mortgages was extended to those recorded outside the state of Michigan, securing debts originating within the state.