

Chapter 34

TAXATION*

* **State Law References:** General property tax act, MCL 211.1 et seq.

Article I. In General

Secs. 34-1--34-18. Reserved.

Article II. Income Tax

Sec. 34-19. Adoption.

Sec. 34-20. Use of revenue restricted to capital improvements.

Sec. 34-21. Annual taxes.

Sec. 34-22. Personal exemption.

Sec. 34-23. Violation.

ARTICLE I.

IN GENERAL

Secs. 34-1--34-18. Reserved.

ARTICLE II.

INCOME TAX*

* **State Law References:** City income tax act, MCL 141.501 et seq.

Sec. 34-19. Adoption.

The city has adopted the uniform city income tax ordinance, Ordinance No. 72-5, with amendments, and is referred herein by reference, which ordinance shall be in full force and effect in the city as if set out fully herein, with the exception of those changes codified in this article.
(Ord. No. 72-5, 6-12-1972; Ord. of 9-29-2003; Ord. of 6-14-2004)

Sec. 34-20. Use of revenue restricted to capital improvements.

The current funds and anticipated revenues from the uniform city income tax shall be used only to defray the costs of capital improvement projects such as, but not limited to, parks, recreation and beautification, in addition to the amount necessary for the construction and the maintenance of streets, sidewalks, storm sewers, curbs and gutters.
(Ord. No. 72-5, 6-12-1972; Ord. of 9-29-2003; Ord. of 6-14-2004)

Sec. 34-21. Annual taxes.

(a) Subject to the exclusions, adjustments, exemptions and deductions, an annual tax of one percent on corporations and resident individuals and one-half percent on nonresident individuals for revenue purposes, is hereby imposed as an excise on income earned and received on and after the effective date of the ordinance from which this chapter is derived.

(b) The rate herein provided shall not exceed the annual rate of one percent on corporations and resident individuals and one-half percent on nonresident individuals. However, if the city council adopts a resolution to impose the tax at a lower rate, the tax is hereby imposed at the lower rate. If the tax is imposed at a lower rate, the rate of the nonresident individuals shall not exceed one-half of the rate on corporations and resident individuals.

(Ord. No. 72-5, 6-12-1972; Ord. of 9-29-2003; Ord. of 6-14-2004)

Sec. 34-22. Personal exemption.

The personal exemption for the city income tax is \$3,000.00.

(Ord. No. 72-5, 6-12-1972; Ord. of 9-29-2003; Ord. of 6-14-2004)

Sec. 34-23. Violation.

Refusal by any person to submit to an examination or investigation, when requested or ordered by the administrator, is a violation of this article.

(Ord. No. 72-5, 6-12-1972; Ord. of 9-29-2003; Ord. of 6-14-2004)