Sec. 945. The assessment and certification division of the department of treasury shall conduct a review of local unit assessment administration practices, procedures, and records, also known as the 14-point review, in at least 1 assessment jurisdiction per county.

**REVENUE SHARING**

Sec. 950. The funds appropriated in part 1 for constitutional revenue sharing shall be distributed by the department to cities, villages, and townships, as required under section 10 of article IX of the state constitution of 1963. Revenue collected in accordance with section 10 of article IX of the state constitution of 1963 in excess of the amount appropriated in part 1 for constitutional revenue sharing is appropriated for distribution to cities, villages, and townships, on a population basis as required under section 10 of article IX of the state constitution of 1963.

Sec. 951. (1) From the funds appropriated in part 1 for the economic vitality incentive program, each city, village, and township that received a payment under section 950(2), 2009 PA 128 is eligible to receive 62.96% of its total payment received under section 950(2), 2009 PA 128. Eligible cities, villages, and townships shall qualify to receive distributions according to the following 3 criteria:

(a) Each eligible city, village, and township shall produce a citizen’s guide to its finances and a performance "dashboard". The citizen’s guide to finances and performance "dashboard" shall be made available for public viewing in the city, village, or township
clerk's office or posted on a publicly accessible Internet site.
The citizen's guide shall provide a detailed description of the
city, village, or township finances, including recognition of its
unfunded liabilities, along with any other information deemed
relevant by the city, village, or township. The performance
"dashboard" shall include measures related to fiscal stability,
economic strength, public safety, quality of life, and any other
measures deemed relevant by the city, village, or township. Each
eligible city, village, and township that completes the citizen's
guide to its finances and a performance "dashboard" by October 1,
2011 shall receive 1/3 of its available distribution under this
subsection. If an eligible city, village, or township completes the
citizen's guide to its finances and performance "dashboard" after
October 1, 2011, but prior to December 1, 2011, the city, village,
or township shall receive 1/6 of its available distribution under
this subsection.

(b) Each eligible city, village, and township shall develop
plans to increase its existing level of cooperation, collaboration,
and consolidation, both internally and with neighboring
jurisdictions. The plan shall be made available for public viewing
in the city, village, or township clerk's office or posted on a
publicly accessible Internet site. Plans shall make a good-faith
effort to estimate potential savings and costs associated with
cooperating, collaborating, and consolidating at the local level.
Each eligible city, village, and township that completes the
cooperation, collaboration, and consolidation plan by January 1,
2012 shall receive 1/3 of its available distribution under this
subsection. If an eligible city, village, or township completes the cooperation, collaboration, and consolidation plan after January 1, 2012, but prior to March 1, 2012, the city, village, or township shall receive 1/6 of its available distribution under this subsection.

(c) Each eligible city, village, and township shall develop and publicize an employee compensation plan that the city, village, or township intends to implement with any new, modified, or extended contract. The employee compensation plan shall be made available for public viewing in the city, village, or township clerk’s office or posted on a publicly accessible Internet site. At a minimum, the employee compensation plan must include the following:

(i) If a retirement plan is offered, an eligible city, village, or township shall indicate intent to place all new city, village, or township employees on a retirement plan that is, at a minimum, cost competitive with the retirement plan applicable to all new state classified employees. The city, village, or township shall provide a detailed description of the type of plan it intends to implement.

(ii) An eligible city, village, or township shall indicate intent, where applicable, for city, village, or township employees on defined benefit plans who are also eligible for social security benefits, to use a multiplier not to exceed 1.5 of base salary to determine employee pensions.

(iii) An eligible city, village, or township shall indicate intent, where applicable, for city, village, or township employees
on defined benefit plans who are not eligible for social security
benefits, to use a multiplier not to exceed 2.0 of base salary to
determine employee pensions.

(iv) An eligible city, village, or township shall indicate
intent to use a multiyear salary average in the calculation of an
employee pension; to limit the amount of paid leave time, vacation
time, or overtime hours used to calculate final average
compensation; and any other measures deemed appropriate by the
city, village, or township.

(v) If a health care plan is offered, an eligible city,
village, or township shall indicate intent to implement a health
care plan that is, at a minimum, cost competitive with the new
state preferred provider organization health plan and new health
maintenance organization plan design applicable to state classified
employees hired after April 1, 2010. The city, village, or township
shall provide a detailed description of the type of plan it intends
to implement.

(d) Each eligible city, village, and township that completes
the employee compensation plan described in subdivision (c) by May
1, 2012 shall receive 1/3 of its available distribution under this
subsection. If an eligible city, village, or township completes the
employee compensation plan after May 1, 2011, but prior to July 1,
2012, the city, village, or township shall receive 1/6 of its
available distribution under this subsection.

(2) Payments distributed under subsection (1) shall be
distributed in conjunction with, and at the same time as, payments
distributed under section 12(4) of the Glenn Steil state revenue
(3) From the funds appropriated in part 1 for the economic vitality incentive program, $5,000,000.00 shall be appropriated to the department of treasury to be used for assistance grants to cities, villages, townships, and counties to offset the costs associated with mergers, interlocal agreements, and cooperative efforts for those cities, villages, townships, and counties that elect to combine government operations. Grant funding shall be available for mergers, interlocal agreements, and cooperative efforts that occur on or after October 1, 2011. The department of treasury shall develop an application process and method of grant distribution.

(4) From the funds available but not distributed under subsection (1), each city, village, or township shall receive an amount equal to the amount it received under subsection (1) multiplied by the amount available but not distributed under subsection 1, and then divided by the total amount distributed to all cities, villages, and townships under subsection (1). Funds distributed under this subsection shall be distributed in conjunction with the final payment under subsection (2).

Sec. 955. (1) The funds appropriated in part 1 for county revenue sharing shall be distributed by the department to eligible counties pursuant to the Glenn Steil state revenue sharing act of 1971, 1971 PA 140, MCL 141.901 to 141.921.

(2) The department of treasury shall annually certify to the state budget director the amount each county is authorized to expend from its revenue sharing reserve fund.