

# Legislature modifies single business tax

Some changes have been made in the controversial Single Business Tax by the legislature during the 1977 session.

The changes are estimated to bring small, low-profit businesses between \$50-\$65 million in tax relief, according to State Rep. Wilbur (Sandy) Brotherton (R-Farmington).

Seven revisions will affect the 1978 tax returns of small businesses.

Among them, the statutory exemption was increased from \$36,000 plus \$10,000 per partner to \$40,000 plus \$12,000 per partner. While all businesses are entitled to the exemption, it

is reduced \$2 for every \$1 that business income exceeds the amount of the exemption, according to Brotherton.

The labor intensive circuit breaker, which allows businesses to reduce their adjusted tax base by the percentage amount compensation exceeds the break point was lowered from 65 per cent to 60 per cent. Lowering the break point reduced the liability of relatively labor intensive businesses, according to Brotherton.

A low-profit business tax credit was created for small businesses. As adjusted business income decreases, the amount of the credit increases. The maximum amount of the credit is 50 per cent of the tax liability, according to Brotherton.

THE CREDIT IS available only to businesses with \$3 million gross receipts or less and \$300,000 or less in adjusted business income.

Small and low-profit business will receive approximately \$40 million in tax relief from this provision alone.

Agricultural production is exempt from the single business tax to provide relief for farmers.

An extension of the single business tax credit to gross receipts taxpayers such as doctors, lawyers, dentists, architects and engineers has been granted. Under the original act these persons were not allowed to claim the single business tax credit.

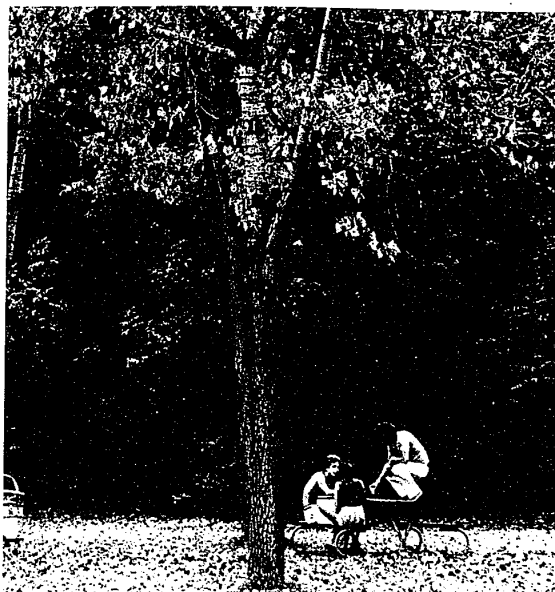
Quarterly estimates were relaxed and simplified to reduce the required accuracy from 90 per cent to 85 per cent of final tax liability.

## Union drive fails in Hills

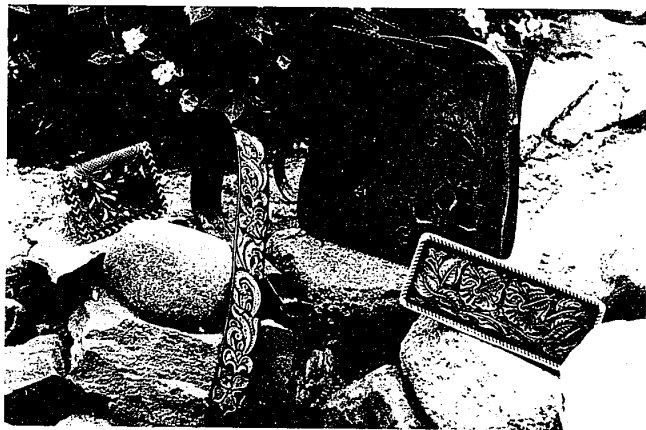
By a one-vote margin, Farmington Hills Department of Public Works employees turned down a union bid Friday.

Employees voted 9-8 in defeating the bid of the American Federation of State, County, and Municipal Employees (AFSCME) to represent the drivers and operators in the department.

DPW workers followed the example set by the engineering department last February, which also turned down an AFSCME bid. AFSCME currently represents many clerical employees of the city.



Enjoying the late summer weather, three youngsters gather in the Farmington City Park. (Staff photo by Harry Mauthe)



## Leathercraft by Scarsella

Participants will learn how to tool, dye, stamp, carve and lace leather in Anthony Scarsella's leathercraft class for adults which begins at 7:30 p.m. Sept. 28 in Farmington Community Center. The two hour sessions,

which continue for ten weeks on Thursdays, begin with a kit that provides the makings for eight different projects. Registrations are being taken now by calling the center, at 477-8404.

### INVITATION FOR BIDS

#### CITY OF FARMINGTON HILLS

Bids are being accepted for rehabilitation of 2 houses in the City of Farmington Hills, Mich. Specifications may be picked up at the Farmington Hills Administration Center, 3155 W. Eleven Mile Road, from the information booth in main lobby.

State licensed General Contractor only. Bids will be accepted until October 2, 1978. Bid opening will be at 10:00 A.M. The City reserves the right to reject any or all bids.

FLOYD A. CAIRNS  
FARMINGTON HILLS, City Clerk

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### CITY OF FARMINGTON NOTICE OF PUBLIC HEARING

A public hearing on the proposed 1978-79 general fund budget for the Farmington Public School District will be held Thursday, September 28, 1978, 8:00 P.M., at the district's Central Office at 2500 Shawwassee, Farmington, Michigan.

Copies of the budget will be available for review at the Central Office after September 22, 1978. The office is open each weekday, Monday through Friday, from 7:30 A.M. to 4:30 P.M.

EMMA S. MAKINEN  
Secretary

Publish: September 18, 1978

## LEARN TO SKATE

at  
The Detroit Skating Club, Inc.

Classes for beginning and intermediate ice skaters start the week of September 25th

\$21.50 for 6 weeks, 1 hour per week

Classes on Tuesday & Friday 4:30-5:30; Sunday 11:30-12:30

Registration: Friday, Sept. 22 4-6 p.m.  
Saturday & Sunday, Sept. 23, 24 11-1 p.m.

For more information, Call

642-2790 332-7133 779-8448

Rink Located At: 888 Denison Ct.  
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(Just N. of Square Lake Rd. and W. of Franklin Rd.)

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HILLS!

### THERE'S A NEW KID IN TOWN!

We are pleased to announce that Earl Keim Realty of Farmington and Farmington Hills is now under new management. The Earl Keim network of independently owned and operated franchise now boasts of 45 offices and will exceed over \$300 Million dollars in sales for 1978. We intend to make the Farmington - Farmington Hills office one of the most successful in the Keim network.

We feel our most important asset is ourselves. We promise you professionalism, enthusiasm and most importantly honesty.

We feel we have dynamic ideas especially in the areas of advertising and the marketing of your home, so call us when you're ready to make that big move or even if you're just interested in a market evaluation of your home. We promise you 100% effort.

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YOUR PROFESSIONAL STAFF

Jim Hammar, JoAnn Burr, Bryant McKune, Bob Marcoe, Sue Bremer, Bud Benson, Kelli Belknap.

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