



HOUSE BILL No. 5211

November 18, 1993, Introduced by Reps. Gnodtke, Johnson, Walberg, Cropsey, Middaugh, Randall and Goschka and referred to the Committee on Taxation.

A bill to amend sections 9b, 10c, 10d, 10e, 10f, 18, 19, 21, 22, 22a, 24, 24c, 25a, 27, 33, 34, 34a, 34c, 34d, 37, 37a, 39a, 42a, 152, 152a, and 154 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

section 10d as amended by Act No. 19 of the Public Acts of 1984, sections 10e and 10f as added by Act No. 223 of the Public Acts of 1986, sections 22, 24c, and 154 as amended by Act No. 539 of the Public Acts of 1982, section 27 as amended by Act No. 283 of the Public Acts of 1989, section 34 as amended by Act No. 105 of the Public Acts of 1986, section 34a as amended by Act No. 138 of the Public Acts of 1986, section 34d as amended by Act No. 145 of the Public Acts of 1993, section 39a as amended by Act No. 68 of the Public Acts of 1981, and section 42a as added by Act No. 112 of the Public Acts of 1990, being sections 211.9b, 211.10c,

211.10d, 211.10e, 211.10f, 211.18, 211.19, 211.21, 211.22, 211.22a, 211.24, 211.24c, 211.25a, 211.27, 211.33, 211.34, 211.34a, 211.34c, 211.34d, 211.37, 211.37a, 211.39a, 211.42a, 211.152, 211.152a, and 211.154 of the Michigan Compiled Laws; to repeal certain parts of the act; and to repeal certain acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 9b, 10c, 10d, 10e, 10f, 18, 19, 21, 22,
2 22a, 24, 24c, 25a, 27, 33, 34, 34a, 34c, 34d, 37, 37a, 39a, 42a,
3 152, 152a, and 154 of Act No. 206 of the Public Acts of 1893,
4 section 10d as amended by Act No. 19 of the Public Acts of 1984,
5 sections 10e and 10f as added by Act No. 223 of the Public Acts
6 of 1986, sections 22, 24c, and 154 as amended by Act No. 539 of
7 the Public Acts of 1982, section 27 as amended by Act No. 283 of
8 the Public Acts of 1989, section 34 as amended by Act No. 105 of
9 the Public Acts of 1986, section 34a as amended by Act No. 138 of
10 the Public Acts of 1986, section 34d as amended by Act No. 145 of
11 the Public Acts of 1993, section 39a as amended by Act No. 68 of
12 the Public Acts of 1981, and section 42a as added by Act No. 112
13 of the Public Acts of 1990, being sections 211.9b, 211.10c,
14 211.10d, 211.10e, 211.10f, 211.18, 211.19, 211.21, 211.22,
15 211.22a, 211.24, 211.24c, 211.25a, 211.27, 211.33, 211.34,
16 211.34a, 211.34c, 211.34d, 211.37, 211.37a, 211.39a, 211.42a,
17 211.152, 211.152a, and 211.154 of the Michigan Compiled Laws, are
18 amended to read as follows:

19 Sec. 9b. (1) All special tools ~~as herein defined,~~ are
20 exempt from taxation.

1 (2) ~~The term~~ AS USED IN THIS SECTION, "special tools"

2 means those manufacturing requisites, such as dies, jigs, fix-
3 tures, molds, patterns, gauges, ~~and so forth~~ OR OTHER TOOLS, as
4 defined by the ~~state tax commission, which~~ DEPARTMENT OF TREA-
5 SURY, THAT are held for use and not for sale in the ordinary
6 course of business.

7 (3) ~~The exemption of special tools shall not be deemed an~~

8 ~~exclusion of the value of same from taxation when such value may~~
9 ~~enter into~~ SPECIAL TOOLS ARE NOT EXEMPT FROM TAXATION IF THE
10 VALUE OF THE SPECIAL TOOLS IS INCLUDED IN the valuation of inven-
11 tory produced for sale.

12 ~~(4) Every city or village assessor or township supervisor~~

13 ~~who assessed special tools as defined in this section and spread~~
14 ~~taxes against them on the 1964 tax roll of his unit shall certi-~~
15 ~~fy, not later than January 20, 1965, the valuation of said prop-~~
16 ~~erty subject to the approval of the state tax commission. The~~
17 ~~auditor general shall draw his warrant upon the state treasurer~~
18 ~~on July 1, 1966 in the amount of 100%, on July 1, 1967 in the~~
19 ~~amount of 75%, on July 1, 1968 in the amount of 50%, on July 1,~~
20 ~~1969 in the amount of 25% of the taxes so certified. The auditor~~
21 ~~general shall immediately forward the warrant to the treasurer of~~
22 ~~the city, village or township on whose behalf the certificate was~~
23 ~~filed. The treasurer receiving the warrant shall disburse its~~
24 ~~proportionate share to each local unit for which taxes were~~
25 ~~spread on the 1964 tax roll.~~

26 ~~All disbursements to local units under this section shall be~~

27 ~~paid from the general fund in the state treasury.~~

1 ~~There is hereby appropriated from the general fund of the~~
2 ~~state a sufficient sum to meet the expenditures necessary to~~
3 ~~carry out the requirements of this section.~~

4 Sec. 10c. (1) As used in this section and section 10d,
5 "board" means the state assessor's board created by this
6 section. It shall consist of 5 members. The members of the
7 board shall be appointed by the governor and shall be composed of
8 1 member representing the ~~state tax commission~~ DEPARTMENT OF
9 TREASURY, 1 member representing the township supervisors, 1
10 member representing the assessors, 1 member representing the
11 county equalization directors, and 1 member representing the
12 public colleges and universities of the state. The members shall
13 serve at the pleasure of the governor. A member of the board
14 shall not receive compensation but ~~shall be~~ IS entitled to
15 actual expenses while in the performance of official duties. The
16 board shall conduct training courses in assessment practices and
17 review and approve courses in assessment practices offered by
18 schools, ~~and~~ colleges, and universities as well as courses that
19 are offered by a state or local unit of government in the tech-
20 niques and practices of assessments. The board shall prepare and
21 give examinations to determine if assessing officers possess the
22 necessary qualifications for performing the functions of his or
23 her office. THE BOARD SHALL PROVIDE FOR 1 BASIC LEVEL OF CERTI-
24 FICATION BUT SHALL PROVIDE FOR CONTINUING TRAINING COURSES IN
25 ASSESSMENT PRACTICES.

26 (2) The business ~~which~~ THAT the board ~~may perform~~
27 PERFORMS shall be conducted at a public meeting of the board held

1 in compliance with THE OPEN MEETINGS ACT, Act No. 267 of the
2 Public Acts of 1976, being sections 15.261 to 15.275 of the
3 Michigan Compiled Laws. Public notice of the time, date, and
4 place of the meeting shall be given in the manner required by Act
5 No. 267 of the Public Acts of 1976.

6 (3) A writing prepared, owned, used, in the possession of,
7 or retained by the board in the performance of an official func-
8 tion shall be made available to the public in compliance with THE
9 FREEDOM OF INFORMATION ACT, Act No. 442 of the Public Acts of
10 1976, being sections 15.231 to 15.246 of the Michigan Compiled
11 Laws.

12 Sec. 10d. (1) The annual assessment of property shall be
13 made by an assessor who ~~has been~~ MAY BE certified as qualified
14 by the board as having successfully completed training in a
15 school of assessment practices or by the passage of a test
16 approved by the board and conducted by the board or an agency
17 approved by the board that will enable the person to properly
18 discharge the functions of the office. The school shall be
19 established by an approved educational institution in conjunction
20 with the board and be supervised by the board and its agents and
21 employees. The board may determine that a director of an equali-
22 zation department or an assessor, who has not received the train-
23 ing, possesses the necessary qualifications for performing the
24 functions of the office by the passage of an approved
25 examination.

26 (2) The board may also grant a conditional 6-month
27 certification to a newly elected assessing officer or an

1 assessing officer appointed to fill an unexpired term if all of
2 the following criteria are met:

3 (a) The newly elected or appointed assessing officer makes
4 an application for certification with payment of the required
5 filing fee.

6 (b) The governing body of the local assessing unit requests
7 the board to conditionally certify the newly elected or appointed
8 assessing officer.

9 (c) The newly elected or appointed assessing officer or the
10 governing body submits a statement outlining the course of train-
11 ing he or she plans to pursue.

12 (d) The period of time for which the conditional certifica-
13 tion is requested does not exceed 6 months after the date that he
14 or she assumes office.

15 (3) Conditional certification shall not be granted for any
16 assessment unit more than once in 4 years.

17 (4) Conditional certification under subsection (2) shall
18 only be granted to a newly elected or appointed assessing officer
19 in an assessment unit ~~which~~ THAT does not exceed a total state
20 equalized valuation of \$125,000,000.00.

21 (5) Upon presentation of evidence of the successful comple-
22 tion of the qualifications, the assessor shall be certified as
23 qualified by the board.

24 (6) A local assessing district ~~which~~ THAT does not have an
25 assessor qualified by certification of the board may employ an
26 assessor so qualified. If a local assessing district does not
27 have an assessor qualified by certification of the board, and has

1 not employed a certified assessor, the assessment ~~shall~~ MAY be
2 made by the ~~county tax or equalization department or the state~~
3 ~~tax commission and the cost of preparing the rolls shall be~~
4 ~~charged to the local assessing district~~ CHIEF OFFICER OF THE
5 LOCAL ASSESSING UNIT OR A MEMBER OF THE GOVERNING BODY OF THE
6 LOCAL ASSESSING UNIT, WHO SHALL BE CONSIDERED THE ASSESSOR, IF
7 THE LEGISLATIVE BODY OF THE LOCAL ASSESSING UNIT APPROVES.

8 (7) Every lawful assessment roll shall have a certificate
9 attached signed by the ~~certified assessor~~ ASSESSING OFFICER who
10 prepared or supervised the preparation of the roll. The certifi-
11 cate shall be in the form prescribed by the ~~state tax~~
12 ~~commission~~ DEPARTMENT OF TREASURY. If after completing the
13 assessment roll the ~~certified assessor~~ ASSESSING OFFICER for
14 the local assessing district dies or otherwise becomes incapable
15 of certifying the assessment roll, the county equalization direc-
16 tor ~~or the state tax commission~~ shall certify the completed
17 assessment roll at no cost to the local assessing district.

18 (8) The local assessing district shall assume the cost of
19 training, if a certification is awarded, to the extent of course
20 fees and recognized travel expenditures.

21 (9) An ~~assessor~~ ASSESSING OFFICER who certifies an assess-
22 ment roll in which he or she did not have direct supervision is
23 guilty of a misdemeanor.

24 (10) The board shall promulgate rules for the issuance or
25 revocation of certification.

26 (11) The director of a county tax or equalization department
27 required by section 34 of this act shall be certified by the

1 board ~~at the level determined to be necessary by the board~~
 2 before being appointed by the county board of commissioners pur-
 3 suant to section 34 or before performing or, after ~~the effective~~
 4 ~~date of this subsection~~ MARCH 6, 1984, continuing to perform,
 5 the functions of the director of a county tax or equalization
 6 department. The board may grant a conditional extension of 12
 7 months to a person who is serving as the director of a county tax
 8 or equalization department on ~~the effective date of this~~
 9 ~~subsection~~ MARCH 6, 1984 if all of the following conditions are
 10 satisfied:

11 ~~(a) At the time of making application for certification the~~
 12 ~~person is currently certified at not less than 1 level below the~~
 13 ~~level required by the board for that county.~~

14 (A) ~~(b)~~ The person makes application for certification
 15 with payment of the required fee.

16 (B) ~~(c)~~ The county board of commissioners requests the
 17 board to grant the extension.

18 (C) ~~(d)~~ The person submits a statement to the board out-
 19 lining the course of study he or she intends to pursue to obtain
 20 certification.

21 (12) The board may grant an additional 6-month extension if
 22 the extension is requested by the county board of commissioners
 23 and the applicant demonstrates satisfactory progress in the
 24 course of study outlined to the board under ~~this~~ subsection
 25 (11). In a county in which a vacancy has been created in the
 26 position of director of a county tax or equalization department
 27 and in which the position was previously filled by a person

1 certified ~~at the level required by the board~~ pursuant to ~~this~~
2 subsection (11), a person certified ~~at a level below the level~~
3 ~~required by the board pursuant to this subsection~~ may serve in
4 the position for 12 months after the vacancy has been created.

5 Sec. 10e. All assessing officials, whose duty it is to
6 assess real or personal property on which real or personal prop-
7 erty taxes are levied by any taxing unit of the state, shall use
8 only the official assessor's manual or any manual approved by the
9 ~~state tax commission~~ DEPARTMENT OF TREASURY, consistent with
10 the official assessor's manual, with their latest supplements, as
11 prepared or approved by the ~~state tax commission~~ DEPARTMENT OF
12 TREASURY as a guide in preparing assessments. Beginning with the
13 tax assessing year 1978, all assessing officials shall maintain
14 records relevant to the assessments, including appraisal record
15 cards, personal property records, historical assessment data, tax
16 maps, and land value maps consistent with standards set forth in
17 the assessor's manual published by the ~~state tax commission~~
18 DEPARTMENT OF TREASURY.

19 Sec. 10f. (1) If a local assessing district does not have
20 an assessment roll ~~which~~ THAT has been certified by a qualified
21 ~~certified~~ assessing officer, the ~~state tax commission~~ COUNTY
22 BOARD OF COMMISSIONERS shall assume jurisdiction over the assess-
23 ment roll and provide for the preparation of a certified roll.
24 The ~~commission~~ COUNTY BOARD OF COMMISSIONERS may order the
25 county tax or equalization department to prepare the roll; may
26 provide for the use of state employees to prepare the roll; or
27 may order the local assessing unit to contract with a commercial

1 appraisal firm to conduct an appraisal of the property in the
2 assessing unit under the supervision of the county tax or equali-
3 zation department. ~~and the commission.~~ The costs of an
4 appraisal and the preparation of the roll by the county tax or
5 equalization department ~~or by the commission~~ shall be paid by
6 the local assessing district as provided by section 10d. The
7 ~~commission~~ COUNTY EQUALIZATION DEPARTMENT shall consider the
8 quality of the tax maps and appraisal records required by
9 section 10e as part of its investigation of the facts before
10 ordering the local assessing unit to contract for an appraisal.

11 (2) If a certified assessment roll cannot be provided in
12 sufficient time for a summer tax levy, or for the annual levy on
13 December 1, the ~~commission~~ COUNTY BOARD OF COMMISSIONERS shall
14 order the levy of interim taxes based on the state equalized val-
15 uations of individual properties, ~~as determined by the commis-~~
16 ~~sion sitting as the state board of equalization,~~ apportioned to
17 the local assessing unit by the county board of commissioners,
18 and apportioned to each property in proportion to the assessed
19 valuations entered in the current uncertified assessment roll.
20 If there is no current assessment roll, the ~~commission~~ COUNTY
21 BOARD OF COMMISSIONERS shall substitute the latest complete
22 assessment roll for the current roll for the interim tax levy.
23 The payment of a tax levied as an interim tax levy ~~shall~~ DOES
24 not constitute a final and ultimate discharge of the taxpayer's
25 liability for the tax levied against that property. An interim
26 tax levy made pursuant to this subsection shall be clearly

1 labeled as an "interim tax levy subject to adjustment after an
2 assessment roll is certified".

3 (3) Within 30 days after the final determination by the
4 ~~commission~~ COUNTY BOARD OF COMMISSIONERS of the assessed valua-
5 tions for each individual property listed on the assessment roll,
6 the ~~commission~~ COUNTY BOARD OF COMMISSIONERS shall cause to be
7 mailed a notice of the new assessment to each owner. An owner
8 has the right to petition the tax tribunal directly for a hearing
9 on the assessed valuation within 30 days after the date of the
10 notice in the same manner as provided under section 35 of THE TAX
11 TRIBUNAL ACT, Act No. 186 of the Public Acts of 1973, being sec-
12 tion 205.735 of the Michigan Compiled Laws. The notice shall
13 specify each parcel of property, the assessed valuation for the
14 year, the assessed valuation for the ~~previous~~ IMMEDIATELY
15 PRECEDING year, the state equalized valuation for the ~~previous~~
16 IMMEDIATELY PRECEDING year, the tentative equalized valuation for
17 the year, the net change in the assessed valuation, and the net
18 change between the tentative equalized valuation for the year and
19 the state equalized valuation for the ~~previous~~ IMMEDIATELY
20 PRECEDING year. The notice shall also include a statement
21 informing the owner that an appeal of the assessment must be made
22 within 30 days of the date of the assessment notice directly to
23 the Michigan tax tribunal and shall include information on how
24 and where an appeal can be made.

25 (4) After the final determination of the equalized assessed
26 valuations by the ~~commission~~ COUNTY BOARD OF COMMISSIONERS, the
27 assessing officer, or, if there is no assessing officer, ~~by~~ an

1 agent designated by the ~~commission~~ COUNTY BOARD OF
2 COMMISSIONERS, shall determine the difference in tax, if any,
3 between the interim levy and a levy made on the equalized
4 assessed valuations as finally determined by the ~~commission~~
5 COUNTY BOARD OF COMMISSIONERS, which may be referred to as the
6 "final levy". The final levy shall be at the rates which were
7 approved and ordered spread for the year in which there was not a
8 certified assessment roll.

9 (5) A difference in the tax determined in subsection (4)
10 shall be reported to the county board of commissioners, which
11 shall order that additional taxes or credits against individual
12 properties ~~shall~~ be added to or subtracted from the next suc-
13 ceeding annual tax roll, together with a proportionate share of a
14 property tax administration fee, if a fee is charged, applicable
15 to the difference.

16 (6) Additional taxes collected or credits against tax
17 liability made under this section shall be shared by taxing units
18 in the respective proportions they share the revenue received
19 from the final levy.

20 (7) The ~~commission~~ DEPARTMENT OF TREASURY shall render
21 technical assistance when necessary to implement the provisions
22 of this section.

23 ~~(8) The commission shall provide the tax tribunal with a~~
24 ~~certified copy of its orders and a copy of each final determina-~~
25 ~~tion made under this section.~~

26 Sec. 18. (1) Each ~~supervisor or other~~ assessing officer,
27 as soon as possible after entering upon the duties of his OR HER

1 office, or as may be directed and required by the provisions of
 2 any acts of incorporation of any city or village making special
 3 provisions for ~~such~~ THE assessment, shall ascertain the taxable
 4 property of his OR HER assessing district, and the persons to
 5 whom it should be assessed and their residences. For this pur-
 6 pose he OR SHE shall require every person of full age and sound
 7 mind ~~who~~ OR FIRM OR CORPORATION THAT the supervisor or assessor
 8 believes has personal property in ~~his~~ THEIR possession to make
 9 and subscribe to a true and correct written statement, under
 10 oath, administered by ~~such~~ THE supervisor or assessing officer,
 11 or other officer qualified to administer oaths under the laws of
 12 this state, of all the personal property of ~~such~~ THE person,
 13 firm, or corporation, whether owned by ~~him~~ THE PERSON or it or
 14 held for the use of another, and every ~~such~~ person, firm, or
 15 corporation, shall make ~~such~~ THE statement under the following
 16 form of oath, duly administered by the supervisor or assessing
 17 officer:

18 State of Michigan)
 19) ss.
 20 County of.....)
 21, being duly sworn, deposes
 22 and says that the above is a full and true statement of all the
 23 personal property owned by him OR HER OR THE FIRM OR CORPORATION
 24 situated in this assessing district and of all the personal prop-
 25 erty in the possession of the undersigned.

1 (Signed).....

2 Dated this day of A.D. 19.....

3 Subscribed and sworn to before me this day of

4A.D. 19...

5

6 Supervisor (or assessor).

7 ~~Oath of person having no personal property not exempt.~~

8 (2) ~~Any~~ A person, FIRM, OR CORPORATION NOT having ~~no~~

9 personal property ~~which~~ THAT is not exempt, if required to take

10 an oath by the supervisor or assessor, may take the following

11 oath:

12 State of Michigan)

13) ss.

14 County of)

15, being duly sworn,

16 deposes and says that he OR SHE OR THE FIRM OR CORPORATION has no

17 personal property or effects liable to taxation.

18 Dated this day of A.D.

19 19.....

20 (Signed).....

21 Subscribed and sworn to before me this day of

22A.D. 19

23

24 Supervisor (or assessor).

25 Sworn statement as to assessable real property.

1 (3) ~~Whenever~~ IF a supervisor, assessing officer, or county
 2 tax or equalization department, provided for in section 34, ~~of~~
 3 ~~this act, or whenever the state tax commission deems~~ CONSIDERS
 4 it necessary in the proper administration of this act to require
 5 from any person a written statement under oath of real property
 6 assessable to ~~such~~ THAT person, it shall notify the person, and
 7 ~~every such~~ THAT person, natural or legal, shall make ~~such~~ THE
 8 statement.

9 Sec. 19. The written statement under oath, provided for in
 10 section 18 shall be in ~~such~~ THE form and of ~~such~~ THE content
 11 as ~~may be~~ prescribed by the ~~state tax commission~~ DEPARTMENT
 12 OF TREASURY and shall be completed and delivered to the supervi-
 13 sor or assessor on or before February 20 of each year.

14 Sec. 21. ~~In every case when any~~ IF A person, ~~or~~ member
 15 of any firm, or officer of any corporation ~~shall wilfully~~
 16 ~~neglect~~ WILLFULLY NEGLECTS or ~~refuse~~ REFUSES to make out and
 17 deliver a true and correct sworn statement, under oath, adminis-
 18 tered by the supervisor or other assessing officer ~~or members of~~
 19 ~~the board of state tax commissioners herein provided for or other~~
 20 ~~officers~~ OR HIS OR HER DESIGNEE or ~~shall answer~~ ANSWERS
 21 falsely or ~~refuse~~ REFUSES to answer questions concerning his OR
 22 HER property or property under his OR HER control, as required by
 23 this act, ~~such~~ THAT person ~~shall be deemed~~ IS guilty of a
 24 misdemeanor ~~, and upon conviction thereof shall be punished~~
 25 PUNISHABLE by imprisonment ~~in the county jail~~ FOR not less than
 26 30 days ~~nor~~ OR more than 6 months, or by A fine OF not less
 27 than ~~+00 dollars nor~~ \$100.00 OR more than ~~+ ,000 dollars~~

1 \$1,000.00, or ~~by~~ both. ~~such fine and imprisonment in the~~
 2 ~~discretion of the court. And it shall be the duty of the~~ THE
 3 supervisor ~~,~~ OR assessing officer, ~~and each member of the~~
 4 ~~board of state tax commissioners whenever~~ IF he OR SHE is satis-
 5 fied that ~~any~~ A person liable to make ~~such~~ THE assessing
 6 statement ~~is justly liable to such penalty, to~~ HAS VIOLATED
 7 THIS SECTION, SHALL report the case to the prosecuting attorney
 8 of the county and make ~~proper~~ A complaint for ~~such~~
 9 prosecution.

10 Sec. 22. If the supervisor or assessing officer ~~,~~ ~~a member~~
 11 ~~of the state tax commission, or the director or deputy director~~
 12 ~~of the county tax or equalization department shall be~~ IS satis-
 13 fied that any property statement or affidavit made is incorrect,
 14 or if, by reason of absence or other cause, ~~said~~ THE sworn
 15 statement cannot be obtained from the person, firm, or corpora-
 16 tion whose property is so assessed, the supervisor ~~,~~ OR assess-
 17 ing officer ~~,~~ ~~any member of the state tax commission, or the~~
 18 ~~director or deputy director of the county tax or equalization~~
 19 ~~department~~ may examine, on oath ~~,~~ ~~to be~~ administered by any of
 20 them, any other person or persons whom he or she ~~may have~~ HAS
 21 good reason to believe ~~,~~ and does believe has knowledge of the
 22 amount or value of any property owned, held, or controlled by
 23 ~~such~~ THE person so neglecting, ~~or~~ refusing, or omitting to be
 24 examined or to furnish ~~such~~ A statement. ~~,~~ ~~and such~~ THE
 25 supervisor or assessing officer is authorized to set down and
 26 assess to ~~such~~ THE person, firm, or corporation so entitled to

1 be assessed, ~~such~~ THE amount of real and personal property as
2 he or she ~~may deem~~ CONSIDERS reasonable and just.

3 Sec. 22a. (1) The state ~~tax commission~~ ASSESSORS BOARD,
4 upon presentation by representatives of county tax or equaliza-
5 tion departments, townships, ~~and~~ OR cities, of satisfactory
6 evidence of education, experience, or by passage of a test con-
7 ducted by the ~~commission~~ STATE ASSESSORS BOARD, shall certify a
8 successful applicant as a qualified personal property examiner.
9 A certified personal property examiner may examine only the prop-
10 erty or the cost records relating to ~~such~~ THE property of any
11 corporation, firm, or individual liable to assessment within
12 their county, township, or city for property taxes under this
13 act.

14 (2) Upon written request of a city ~~, village~~ or township
15 assessing officer to examine the property or books of any corpo-
16 ration, firm, or individual, a certified personal property
17 examiner of the county tax or equalization department shall con-
18 duct the examination. Where there is no certified personal prop-
19 erty examiner in the county equalization OR TAX department, the
20 examination ~~shall~~ MAY be made by a ~~representative of the state~~
21 ~~tax commission at the expense of the city, village or township~~
22 CHIEF OFFICER OF THE LOCAL ASSESSING UNIT OR A MEMBER OF THE GOV-
23 ERNING BODY OF A LOCAL ASSESSING UNIT, WHO SHALL BE CONSIDERED
24 THE ASSESSOR, IF APPROVED BY THE LEGISLATIVE BODY OF THE LOCAL
25 ASSESSING UNIT.

26 (3) ~~where~~ IF any corporation, firm, or individual is
27 subject to personal property assessment in more than 3 counties

1 of the state, ~~then~~ the corporation, firm, or individual may
2 request an examination be made at their expense by a representa-
3 tive of the state ~~tax commission~~ ASSESSORS BOARD at a rate of
4 1/10 of 1 mill of the gross value of the personal property of
5 ~~said~~ THE corporation, firm, or individual under examination.

6 Sec. 24. (1) On or before the first Monday in March in each
7 year, the supervisor or assessor shall make and complete an
8 assessment roll, upon which he OR SHE shall set down the name and
9 address of every person liable to be taxed in ~~his~~ THE township
10 or assessment district ~~—~~ with a full description of all the
11 real property ~~therein~~ liable to be taxed. If the name of the
12 owner or occupant of any ~~such~~ tract or parcel of real property
13 is known, ~~he~~ THE ASSESSOR shall enter the name and address of
14 ~~such~~ THE owner or occupant ~~as in this act provided,~~ opposite
15 to the description ~~thereof, in all other cases~~ OF THE
16 PROPERTY. IF UNKNOWN, the real property described upon ~~such~~
17 THE roll shall be assessed as "owner unknown". All contiguous
18 subdivisions of any section that are owned by 1 person, firm, or
19 corporation ~~—~~ and all unimproved lots in any block that are
20 contiguous and owned by 1 person, firm, or corporation shall be
21 assessed as 1 parcel, unless demand in writing is made by the
22 owner or occupant to have each subdivision of the section or each
23 lot assessed separately. ~~— but~~ HOWEVER, failure to assess
24 ~~such~~ contiguous parcels as entireties ~~as herein provided~~
25 ~~shall~~ DOES not invalidate the assessment as made. Each descrip-
26 tion shall show as near as ~~may be~~ POSSIBLE the number of acres
27 contained in it, as determined by the supervisor. It ~~shall~~ IS

1 not ~~be~~ necessary for the assessment roll to specify the
2 quantity of land comprised in any town, city, or village lot.
3 The ~~supervisor~~ ASSESSOR shall estimate, according to his OR HER
4 best information and judgment, the true cash value of every
5 parcel of real property and set ~~the same~~ THAT VALUE down oppo-
6 site ~~such~~ THE parcel. ~~He~~ THE ASSESSOR shall also estimate
7 the true cash value of all the personal property of each person,
8 and set ~~the same~~ THAT VALUE down opposite the name of ~~such~~
9 THE person. In determining the property to be assessed and in
10 estimating ~~such~~ value, ~~he shall~~ THE ASSESSOR IS not ~~be~~
11 bound to follow the statements of any person, but shall exercise
12 his OR HER best judgment. Property assessed to ~~one~~ A PERSON
13 other than the owner shall be assessed separately from ~~his~~ THE
14 OWNER'S property and shall show in what capacity it is assessed
15 to ~~him~~ THAT PERSON, whether as agent, guardian, or otherwise.
16 Two or more persons not being copartners, owning personal prop-
17 erty in common, may each be assessed severally for ~~his~~ EACH
18 PERSON'S portion. ~~thereof.~~ Undivided interests in lands owned
19 by tenants in common, or joint tenants not being copartners, may
20 be assessed to the owners thereof.

21 (2) The state geologist, or his OR HER duly authorized
22 deputy, shall determine, according to his OR HER best information
23 and judgment the true cash value of the metallic mining proper-
24 ties and mineral rights consisting of metallic resources ~~which~~
25 THAT are either producing, developed, or have a known commercial
26 mineral value, including ~~such~~ surface rights and personal
27 property ~~as~~ THAT may be used in the operation or development of

1 the property assessed, ~~also including~~ OR any stock pile of ore
 2 or mineral stored on the surface. For the purpose of encouraging
 3 the exploration and development of metallic mineral resources,
 4 metallic mineral ore newly discovered or proven in the ground and
 5 not part of the property of an operating mine shall be exempt
 6 from the ~~general property tax laws~~ TAXES UNDER THIS ACT for a
 7 maximum period of 10 years or until ~~such~~ THE time ~~as~~ it
 8 becomes part of the property of an operating mine or it in itself
 9 becomes an operating mine. Metallic mineral ore ~~hereafter~~
 10 NEWLY discovered or proven in the ground and part of the property
 11 of an operating mine shall be exempt from taxes ~~hereunder~~ UNDER
 12 THIS ACT until it, in combination with previously discovered
 13 metallic mineral ore of the operating mine, comes into a 10 year
 14 recovery period of ~~said~~ THE mine as determined by the average
 15 normal annual rate of extraction of ~~said~~ THE mine.

16 (3) An operating mine shall be defined to be an operating
 17 mine as of the date of starting of a shaft, ~~or~~ stripping of
 18 overburden, or rehabilitation, or an abandoned or idle mine
 19 closed for not less than 2 years. ~~No ore~~ ORE shall NOT enjoy
 20 more than 10 years exemption from taxation. ~~Nothing herein con-~~
 21 ~~tained shall exempt~~ THIS SECTION DOES NOT EXEMPT from the
 22 ~~general property tax laws~~ UNDER THIS ACT ore reserves proven
 23 as of April 1, 1947. It is the intent of this act that mineral
 24 properties shall be valued and assessed in the future for ad
 25 valorem taxes ~~in accordance with~~ ACCORDING TO the formula used
 26 in the valuation of mineral properties ~~prior to~~ BEFORE the
 27 effective date of this act. It is the intent of this act that no

1 metallic mineral ore shall be exempt more than 10 years because
2 of the application of this act and if at any time it becomes evi-
3 dent that such is the case, the ~~state tax commission~~ DEPARTMENT
4 OF TREASURY shall determine the value of this untaxed ore and
5 place this valuation on the proper tax roll. The state geologist
6 shall report his OR HER determination of the true cash value of
7 the mineral properties to the ~~state tax commission~~ DEPARTMENT
8 OF TREASURY on or before February 10 of each year. The ~~state~~
9 ~~tax commission~~ DEPARTMENT OF TREASURY shall assess the mineral
10 properties containing 20% or more of natural iron per ton of ore
11 in conformity and uniformity with all other property within the
12 assessing district. ~~except that any difference between the rate~~
13 ~~of assessment of such other property and the rate of assessment~~
14 ~~of such mineral properties for the year 1963 shall be eliminated~~
15 ~~in 3 equal adjustments in the years 1964, 1965 and 1966.~~ The
16 ~~state tax commission~~ DEPARTMENT OF TREASURY shall assess all
17 other metallic mineral properties at the value certified by the
18 state geologist. The ~~state tax commission~~ DEPARTMENT OF
19 TREASURY, as early as is practicable ~~prior to~~ BEFORE February
20 shall certify the ~~same~~ ASSESSMENT OF THE PROPERTY to the
21 supervisor or assessing officer of the township or city in which
22 the ~~same~~ PROPERTY is situated, who shall ~~in the case of such~~
23 FOR THE mineral properties and mineral rights ~~which~~ THAT are
24 owned separate from the surface rights on ~~such~~ THE property
25 assess ~~the same~~ EACH to the owner ~~thereof~~ at the valuation so
26 certified to him ~~, except that~~ OR HER. HOWEVER, AN adjustment
27 to the value certified by the ~~state tax commission~~ DEPARTMENT

1 OF TREASURY may be made by the supervisor or assessing officer of
2 the township or city to reflect any general adjustment or
3 assessed valuation from the ~~prior~~ IMMEDIATELY PRECEDING year
4 not included in the ~~state tax commission~~ DEPARTMENT OF TREASURY
5 computation. The supervisor or assessing officer shall determine
6 the true cash value of the surface rights and assess the same to
7 the owner. ~~thereof.~~ The assessment upon the metallic mining
8 properties and mineral rights ~~, as herein defined,~~ may be
9 altered from year to year regardless of whether any previous
10 assessment ~~thereof~~ has been reviewed by the ~~state tax~~
11 ~~commission~~ DEPARTMENT OF TREASURY. The supervisor or other
12 local assessing officer or the owner of any interest in the prop-
13 erty assessed may take an appeal from the assessment and valua-
14 tion of ~~such~~ THE property as determined by the board of review
15 to the ~~state tax commission~~ TAX TRIBUNAL which shall review the
16 same as provided in section 152 of this act.

17 Sec. 24c. (1) The assessor shall give to each owner or
18 person or persons listed on the assessment roll of the property a
19 notice by first class mail of an increase in the assessment for
20 the year. The notice shall specify each parcel of property, the
21 assessed valuation for the year and the ~~previous~~ IMMEDIATELY
22 PRECEDING year, and the time and place of the meeting of the
23 board of review. The notice also ~~may~~ SHALL specify the net
24 change in assessment.

25 (2) ~~Except as provided by subsection (4), the~~ THE notice
26 shall include, in addition to the information required by
27 subsection (1), all of the following:

1 (a) The state equalized valuation for the ~~previous~~
2 IMMEDIATELY PRECEDING year.

3 (b) The tentative equalized valuation for the year.

4 (c) The net change between the tentative equalized valuation
5 for the year and the state equalized valuation for the ~~previous~~
6 IMMEDIATELY PRECEDING year.

7 (d) The classification of the property as defined by section
8 34c.

9 (3) When required by THE INCOME TAX ACT OF 1967, Act No. 281
10 of the Public Acts of 1967, as amended, being sections 206.1 to
11 206.532 of the Michigan Compiled Laws, the assessment notice
12 shall include or be accompanied by information or forms pre-
13 scribed by Act No. 281 of the Public Acts of 1967, as amended.

14 (4) ~~For~~ THE FOLLOWING APPLY FOR assessment notices:
15 ~~mailed in 1982 or any year thereafter.~~

16 (a) If the tentative equalization multiplier is 1.0 for all
17 classes of property, the assessment notice may exclude the infor-
18 mation required by subsection (2)(b) and (c), and ~~in lieu~~
19 ~~thereof~~ INSTEAD specify the assessed valuation for the year as
20 both the assessed valuation and tentative equalized valuation for
21 the year.

22 (b) If the equalization multiplier for the ~~previous~~
23 IMMEDIATELY PRECEDING year was 1.0 for all classes of property,
24 the assessment notice may exclude the information required by
25 subsection (2)(a) and ~~in lieu thereof~~ INSTEAD specify the
26 assessed valuation for the ~~previous~~ IMMEDIATELY PRECEDING year

1 as both the assessed valuation and state equalized valuation of
2 the property for the ~~previous~~ IMMEDIATELY PRECEDING year.

3 (5) The assessment notice shall be addressed to the owner
4 according to the records of the assessor and mailed not less than
5 10 days before the meeting of the board of review. The failure
6 to send or receive an assessment notice ~~shall~~ DOES not invali-
7 date an assessment roll or an assessment on that property.

8 (6) The tentative equalized valuation shall be calculated by
9 multiplying the assessment by the tentative equalized valuation
10 multiplier. If the assessor has made assessment adjustments
11 ~~which~~ THAT would have changed the tentative multiplier, the
12 assessor may recalculate the multiplier for use in the notice.

13 (7) The ~~state tax commission~~ DEPARTMENT OF TREASURY shall
14 prepare a model assessment notice form ~~which~~ THAT shall be made
15 available to local units of government.

16 Sec. 25a. An assessing officer, with the approval of the
17 governing body of the city or township, may establish a real
18 estate index number system for listing real estate for purposes
19 of assessment and collection of taxes, in addition to ~~or~~ or in
20 lieu of, the method of listing by legal description provided in
21 this act. The system shall describe real estate by county, town-
22 ship, section, block, and parcel or lot. The numbering system
23 shall be approved by the ~~state tax commission~~ DEPARTMENT OF
24 TREASURY. The assessing officer shall establish and maintain
25 cross indexes of numbers assigned under the system with the com-
26 plete legal description of the real estate to which ~~such~~ THE
27 numbers relate. The assessing officer shall assign individual

1 index numbers, and the assessment rolls, tax rolls, and tax
2 statements shall carry the index numbers and not the legal
3 descriptions. ~~, except that both the legal description and the~~
4 ~~index number shall be shown on the tax statements for the first~~
5 ~~year after this section is effective.~~ Indexes established
6 ~~hereunder~~ UNDER THIS SECTION shall be open to public
7 inspection.

8 Sec. 27. (1) As used in this act, "cash value" means the
9 usual selling price at the place where the property to which the
10 term is applied is at the time of assessment, being the price
11 that could be obtained for the property at private sale, and not
12 at auction sale, except as otherwise provided in this section, or
13 at forced sale. The usual selling price may include sales at
14 public auction held by a nongovernmental agency or person when
15 those sales have become a common method of acquisition in the
16 jurisdiction for the class of property being valued. The usual
17 selling price does not include sales at public auction where the
18 sale is part of a liquidation of the seller's assets in a bank-
19 ruptcy proceeding or where the seller is unable to use common
20 marketing techniques to obtain the usual selling price for the
21 property. A sale or other disposition by the state or an agency
22 or political subdivision of the state of land acquired for delin-
23 quent taxes or an appraisal made in connection with the sale or
24 other disposition or the value attributed to the property of reg-
25 ulated public utilities by a governmental regulatory agency for
26 rate-making purposes shall not be considered controlling evidence
27 of true cash value for assessment purposes. In determining the

1 value, the assessor shall also consider the advantages and
2 disadvantages of location; quality of soil; zoning; existing use;
3 present economic income of structures, including farm structures;
4 present economic income of land if the land is being farmed or
5 otherwise put to income producing use; quantity and value of
6 standing timber; water power and privileges; and mines, minerals,
7 quarries, or other valuable deposits known to be available in the
8 land and their value.

9 (2) The assessor ~~, beginning December 31, 1976,~~ shall not
10 consider the increase in true cash value that is a result of
11 expenditures for normal repairs, replacement, and maintenance
12 ~~made or completed after December 30, 1976~~ in determining the
13 true cash value of property for assessment purposes until the
14 property is sold. For the purpose of implementing this subsec-
15 tion, the assessor shall not increase the construction quality
16 classification or reduce the effective age for depreciation pur-
17 poses, except if the appraisal of the property was erroneous
18 before nonconsideration of the normal repair, replacement, or
19 maintenance, and shall not assign an economic condition factor to
20 the property that differs from the economic condition factor
21 assigned to similar properties as defined by appraisal procedures
22 applied in the jurisdiction. The increase in value attributable
23 to the items included in subdivisions (a) to (o) that is known to
24 the assessor and excluded from true cash value shall be indicated
25 on the assessment roll. This subsection ~~shall apply~~ APPLIES
26 only to residential property. The following repairs shall be

1 considered normal maintenance if they are not part of a
2 structural addition or completion:

3 (a) Outside painting.

4 (b) Repairing or replacing siding, roof, porches, steps,
5 sidewalks, and drives.

6 (c) Repainting, repairing, or replacing existing masonry.

7 (d) Replacement of awnings.

8 (e) Adding or replacing gutters and downspouts.

9 (f) Replacing storm windows or doors.

10 (g) Insulation or weatherstripping.

11 (h) Complete rewiring.

12 (i) Replacing plumbing and light fixtures.

13 (j) New furnace replacing a furnace of the same type or
14 replacing oil or gas burner.

15 (k) Plaster repairs, inside painting, or other
16 redecorating.

17 (l) New ceiling, wall, or floor surfacing.

18 (m) Removing partitions to enlarge rooms.

19 (n) Replacing automatic hot water heater.

20 (o) Replacing dated interior woodwork.

21 (3) ~~Beginning December 31, 1978, a~~ A city or township
22 assessor ~~,~~ OR a county equalization department ~~,~~ ~~or the state~~
23 ~~tax commission~~ before utilizing real estate sales data on real
24 property purchases, including purchases by land contract, for the
25 purpose of determining assessments or in making sales ratio
26 studies for the purpose of assessing or equalizing assessments
27 shall exclude from the sales data the following amounts allowed

1 by subdivisions (a), (b), and (c) to the extent that the amounts
2 are included in the real property purchase price and are so iden-
3 tified in the real estate sales data or certified to the assessor
4 as provided in subdivision (d):

5 (a) Amounts paid for obtaining financing of the purchase
6 price of the property or the last conveyance of the property.

7 (b) Amounts attributable to personal property ~~which~~ THAT
8 were included in the purchase price of the property in the last
9 conveyance of the property.

10 (c) Amounts paid for surveying the property pursuant to the
11 last conveyance of the property. The legislature may require
12 local units of government, including school districts, to submit
13 reports of revenue lost under subdivisions (a) and (b) and this
14 subdivision so that the state may reimburse those units for that
15 lost revenue.

16 (d) The purchaser of real property, including a purchaser by
17 land contract, may file with the assessor of the city or township
18 in which the property is located 2 copies of the purchase agree-
19 ment or of an affidavit ~~which~~ THAT shall identify the amount,
20 if any, for each item listed in subdivisions (a) to (c). One
21 copy shall be forwarded by the assessor to the county equaliza-
22 tion department. The affidavit shall be prescribed by the ~~state~~
23 ~~tax commission~~ DEPARTMENT OF TREASURY.

24 (4) As used in subsection (1), "present economic income"
25 means ~~in the case of~~ FOR leased or rented property the ordi-
26 nary, general, and usual economic return realized from the lease
27 or rental of property negotiated under current, contemporary

1 conditions between parties equally knowledgeable and familiar
2 with real estate values. The actual income generated by the
3 lease or rental of property ~~shall~~ IS not ~~be~~ the controlling
4 indicator of its cash value in all cases. This subsection
5 ~~shall~~ DOES not apply to property ~~when~~ subject to a lease
6 entered into ~~prior to~~ BEFORE January 1, 1984 for which the
7 terms of the lease governing the rental rate or tax liability
8 have not been renegotiated after December 31, 1983. This subsec-
9 tion ~~shall~~ DOES not apply to a nonprofit housing cooperative
10 ~~when~~ subject to regulatory agreements between the state or fed-
11 eral government entered into ~~prior to~~ BEFORE January 1, 1984.
12 As used in this subsection, "nonprofit cooperative housing
13 corporation" means a nonprofit cooperative housing corporation
14 ~~which~~ THAT is engaged in providing housing services to its
15 stockholders and members and ~~which~~ THAT does not pay dividends
16 or interest upon stock or membership investment but ~~which~~ THAT
17 does distribute all earnings to its stockholders or members.

18 Sec. 33. The supervisor shall be the secretary of ~~said~~
19 THE board of review, ~~and~~ shall keep a record of the proceedings
20 of the board and of all the changes made in ~~such~~ THE assessment
21 roll, and shall file the ~~same~~ RECORD with the township or city
22 clerk with the statements made by persons assessed. In the
23 absence of the supervisor, the board shall appoint 1 of its mem-
24 bers to serve as secretary. The ~~state tax commission~~
25 DEPARTMENT OF TREASURY may prescribe the form of the record
26 ~~whenever deemed~~ IF CONSIDERED necessary.

1 Sec. 34. (1) The county board of commissioners in each
2 county ~~shall~~ MAY meet in April each year to determine county
3 equalized value, which equalization IF DONE shall be completed
4 ~~and submitted along with the tabular statement required by sec-~~
5 ~~tion 5 of Act No. 44 of the Public Acts of 1911, being section~~
6 ~~209.5 of the Michigan Compiled Laws, to the state tax commission~~
7 before the first Monday in May. IF THE COUNTY BOARD OF COMMIS-
8 SIONERS DOES NOT MEET TO PERFORM EQUALIZATION, IT SHALL NOT BE
9 DONE. The business ~~which~~ THAT the board ~~may perform~~ PERFORMS
10 shall be conducted at a public meeting of the board held in com-
11 pliance with the open meetings act, Act No. 267 of the Public
12 Acts of 1976, as amended, being sections 15.261 to 15.275 of the
13 Michigan Compiled Laws. Public notice of the time, date, and
14 place of the meeting shall be given in the manner required by Act
15 No. 267 of the Public Acts of 1976, as amended. ~~Each year the~~
16 ~~county board of commissioners shall advise the local taxing units~~
17 ~~when the state tax commission increases the equalized value of~~
18 ~~the county as established by the board of county commissioners~~
19 ~~and each taxing unit other than a city, township, school dis-~~
20 ~~trict, intermediate school district, or community college dis-~~
21 ~~trict, shall immediately reduce its maximum authorized millage~~
22 ~~rate, as determined after any reduction caused by section 34d, so~~
23 ~~that subsequent to the increase ordered by the state tax commis-~~
24 ~~sion pursuant to Act No. 44 of the Public Acts of 1911, as~~
25 ~~amended, being sections 209.1 to 209.8 of the Michigan Compiled~~
26 ~~Laws, total property taxes levied for that unit shall not exceed~~
27 ~~that which would have been levied for that unit at its maximum~~

1 ~~authorized millage rate, as determined after any reduction caused~~
2 ~~by section 34d, if there had not been an increase in valuation by~~
3 ~~the state.~~ If its ~~state~~ COUNTY equalized valuation exceeds its
4 assessed valuation by ~~5.0% or more in 1982 or by~~ any amount,
5 ~~in 1983 or any year thereafter,~~ a city or township shall reduce
6 its maximum authorized millage rate, as determined after any
7 reduction caused by section 34d, so that total property taxes
8 levied for that unit do not exceed that which would have been
9 levied based on its assessed valuation.

10 (2) The county board of commissioners ~~shall~~ MAY examine
11 the assessment rolls of the townships or cities and ascertain
12 whether the real and personal property in the respective town-
13 ships or cities has been equally and uniformly assessed at true
14 cash value. If, on the examination, the county board of commis-
15 sioners considers the assessments to be relatively unequal, it
16 shall equalize the assessments by adding to or deducting from the
17 valuation of the taxable property in a township or city an amount
18 ~~which~~ THAT in the judgment of the county board of commissioners
19 will produce a sum ~~which~~ THAT represents the true cash value of
20 that property, and the amount added to or deducted from the valu-
21 ations in a township or city shall be entered upon the records.
22 The county board of commissioners ~~and the state tax commission~~
23 shall equalize real and personal property separately by adding to
24 or deducting from the valuation of taxable real property, and by
25 adding to or deducting from the valuation of taxable personal
26 property in a township, city, or county, an amount ~~which~~ THAT
27 will produce a sum ~~which~~ THAT represents the proportion of true

1 cash value established by the legislature. ~~Beginning December~~
2 ~~31, 1980, the~~ THE county board of commissioners ~~and the state~~
3 ~~tax commission~~ shall equalize separately the following classes
4 of real property by adding to or deducting from the valuation of
5 agricultural, developmental, residential, commercial, industrial,
6 and timber cutover taxable real property, and by adding to or
7 deducting from the valuation of taxable personal property in a
8 township, city, or county, an amount ~~as~~ THAT will produce a sum
9 ~~which~~ THAT represents the proportion of true cash value estab-
10 lished by the legislature. The tax roll and the tax statement
11 shall clearly set forth the latest state equalized valuation for
12 each item or property ~~which~~ THAT shall be determined by using a
13 separate factor for personal property and a separate factor for
14 real property as equalized. ~~Beginning December 31, 1980, the~~
15 THE tax roll and the tax statement shall clearly set forth the
16 latest state equalized valuation for each item or property
17 ~~which~~ THAT shall be determined by using a separate factor for
18 personal property and a separate factor for each classification
19 for real property as equalized. Factors used in determining the
20 state equalized valuation for real and personal property on the
21 tax roll shall be rounded up to not less than 4 decimal places.
22 Equalized values for both real and personal property shall be
23 equalized uniformly at the same proportion of true cash value in
24 the county. The county board of commissioners shall also cause
25 to be entered upon its records the aggregate valuation of the
26 taxable real and personal property of each township or city in
27 its county as determined by the county board. The county board

1 of commissioners shall also make alterations in the description
2 of any land on the rolls as is necessary to render the descrip-
3 tions conformable to the requirements of this act. After the
4 rolls are equalized, each shall be certified to by the chair-
5 person and the clerk of the board and be delivered to the super-
6 visor of the proper township or city, who shall file and keep the
7 roll in his or her office.

8 (3) The county board of commissioners of a county shall
9 establish and maintain a department to survey assessments and
10 assist the board of commissioners in the matter of equalization
11 of assessments, and may employ in that department technical and
12 clerical personnel ~~which~~ THAT in its judgment are considered
13 necessary. The personnel of the department shall be under the
14 direct supervision and control of a director of the tax or equal-
15 ization department who may designate an employee of the depart-
16 ment as his or her deputy. The director of the county tax or
17 equalization department shall be appointed by the county board of
18 commissioners. The county board of commissioners, through the
19 department, may furnish assistance to local assessing officers in
20 the performance of duties imposed upon those officers by this
21 act, including the development and maintenance of accurate prop-
22 erty descriptions, the discovery, listing, and valuation of prop-
23 erties for tax purposes, and the development and use of uniform
24 valuation standards and techniques for the assessment of
25 property.

26 (4) The supervisor of a township or, with the approval of
27 the governing body, the ~~certified~~ assessor of a township or

1 city, ~~or~~ the intermediate district board of education, or the
2 board of education of an incorporated city or village aggrieved
3 by the action of the county board of commissioners, in equalizing
4 the valuations of the townships or cities of the county, may
5 appeal from the determination to the state tax tribunal in the
6 manner provided by law. An appeal from the determination by the
7 county board of commissioners shall be filed with the clerk of
8 the tribunal by a written or printed petition ~~which~~ THAT shall
9 set forth in detail the reasons for taking the appeal. The peti-
10 tion shall be signed and sworn to by the supervisor, the certi-
11 fied assessor, or a majority of the members of the board of edu-
12 cation taking the appeal, shall show that a certain township,
13 city, or school district has been discriminated against in the
14 equalization, and shall pray that the state tax tribunal proceed
15 at its earliest convenience to review the action from which the
16 appeal is taken. The state tax tribunal shall, upon hearing,
17 determine if in its judgment there is a showing that the equali-
18 zation complained of is unfair, unjust, inequitable, or
19 discriminatory. The state tax tribunal ~~shall have~~ HAS the same
20 authority to consider and pass upon the action and determination
21 of the county board of commissioners in equalizing valuations as
22 it has to consider complaints relative to the assessment and tax-
23 ation of property. The state tax tribunal may order the county
24 board of commissioners to reconvene and to cause the assessment
25 rolls of the county to be brought before it, may summon the com-
26 missioners of the county to give evidence in relation to the
27 equalization, and may take further action and may make further

1 investigation in the ~~premises~~ MATTER as it considers
2 necessary. The state tax tribunal shall fix a valuation on all
3 property of the county. If the state tax tribunal decides that
4 the determination and equalization made by the county board of
5 commissioners is correct, further action shall not be taken. If
6 the state tax tribunal, after the hearing, decides that the valu-
7 ations of the county were improperly equalized, it shall proceed
8 to make deductions from, or additions to, the valuations of the
9 respective townships, cities, or school districts as ~~may be~~
10 considered proper, and in so doing the tribunal ~~shall have~~ HAS
11 the same powers as the county board of commissioners had in the
12 first instance. The deductions or additions shall decrease or
13 increase the state equalized valuation of the local unit affected
14 ~~but~~ AND shall ~~not~~ increase or decrease the total state equal-
15 ized valuation of the county ~~in the case of~~ FOR an appeal under
16 this section to the state tax tribunal. ~~If the tax tribunal~~
17 ~~finds that the valuations of a class of property in a county were~~
18 ~~improperly equalized by that county and determines that the total~~
19 ~~value of that class of property in the county may not be at the~~
20 ~~level required by law, prior to entry of a final order, the tax~~
21 ~~tribunal shall forward its findings and determination to the~~
22 ~~state tax commission. Within 90 days after receiving the find-~~
23 ~~ings and determination of the tax tribunal, the state tax commis-~~
24 ~~sion shall determine whether the state equalized valuation of~~
25 ~~that class of property in the county was set at the level pre-~~
26 ~~scribed by law or should be revised to provide uniformity among~~
27 ~~the counties and shall enter an order consistent with the state~~

1 ~~tax commission's findings. The tax tribunal shall enter a final~~
2 ~~order based upon the revised state equalized valuation, if any,~~
3 ~~which is adopted by the state tax commission. The state tax tri-~~
4 ~~bunal immediately after completing its revision of the equaliza-~~
5 ~~tion of the valuation of the several assessment districts shall~~
6 ~~report its action to the county board of commissioners. -and~~
7 ~~board of education if the board has instituted the appeal by~~
8 ~~filing its report with the clerk of the county board of~~
9 ~~commissioners. The action of the state tax tribunal in the~~
10 ~~premises shall constitute~~ MATTER CONSTITUTES the equalization
11 of the county for the tax year.

12 ~~(5) For purposes of appeals pursuant to subsection (4) in~~
13 ~~1981 only, an agent of a supervisor, including an assessor, shall~~
14 ~~be considered to have the authority to file and sign a petition~~
15 ~~for an appeal, and any otherwise timely submitted petition in~~
16 ~~1981 by an agent of a supervisor shall be reviewed by the tribu-~~
17 ~~nal as if submitted by the supervisor.~~

18 Sec. 34a. (1) The equalization director of each county
19 shall prepare a tabular statement each year, by the several
20 cities and townships of the county, showing the tentative recom-
21 mended equalization ratios and estimated multipliers necessary to
22 compute individual state equalized valuation of real property and
23 of personal property. The county shall publish the tabulation in
24 a newspaper of general circulation within the county on or before
25 the third Monday in February each year and furnish a copy to each
26 assessor and to each of the boards of review in the county. -and
27 ~~to the state tax commission.~~ All notices of meetings of the

1 boards of review shall give the tentative ratios and estimated
2 multipliers pertaining to their jurisdiction. The tentative rec-
3 ommended equalization ratios and multiplying figures shall not
4 prejudice the equalization procedures of the county board of
5 commissioners. ~~or the state tax commission.~~

6 (2) If the final equalization multiplier for only the 1986
7 tax year exceeds the tentative multiplier used in preparing the
8 assessment notice and as a result of action of the state board of
9 equalization or county board of commissioners a taxpayer's
10 assessment as equalized is in excess of 50% of true cash value,
11 that person may appeal directly to the tax tribunal. The appeal
12 shall be filed under this subsection during 1986 on or before the
13 third Monday in August and shall be heard in the same manner as
14 other appeals of the tribunal. An appeal pursuant to this sub-
15 section shall not result in an equalized value less than the
16 assessed value multiplied by the tentative equalization multi-
17 plier used in preparing the assessment notice.

18 Sec. 34c. (1) Not later than the first Monday in March in
19 each year, the assessor shall classify every item of assessable
20 property according to the definitions contained in this section.
21 Following the board of review the assessor shall tabulate the
22 total number of items and the valuations as approved by the board
23 of review for each classification and for the totals of real and
24 personal property in the unit. The assessor shall transmit to
25 the county equalization department and to the ~~state tax~~
26 ~~commission~~ DEPARTMENT OF TREASURY the tabulation of assessed
27 valuations and ~~such~~ other statistical information ~~as~~ the

1 ~~state tax commission~~ DEPARTMENT OF TREASURY considers necessary
2 to meet the requirements of this act and Act No. 44 of the
3 Public Acts of 1911, as amended, being sections 209.1 to 209.8 of
4 the Michigan Compiled Laws.

5 (2) The classifications of assessable real property shall be
6 described as follows:

7 (a) Agricultural real property includes those parcels used
8 partially or wholly as farm land, with or without buildings, and
9 those parcels assessed to the department of natural resources and
10 valued by the ~~state tax commission~~ DEPARTMENT OF TREASURY. As
11 used in this subdivision, ~~"agricultural"~~ "FARMING operations"
12 means farming in all its branches, including cultivating of soil;
13 growing and harvesting of any agricultural, horticultural, or
14 floricultural commodity; dairying; raising of livestock, bees,
15 fish, fur-bearing animals, or poultry; turf and tree farming; and
16 performing any practices on a farm as an incident to, or in con-
17 junction with these farming operations. A commercial storage,
18 processing, distribution, marketing, or shipping ~~operations~~
19 ~~shall~~ OPERATION IS not ~~be~~ considered part of the farming
20 operation.

21 (b) Commercial real property includes those platted or
22 unplatted parcels used for commercial purposes, whether whole-
23 sale, retail, or service, with or without buildings; those par-
24 cels used by fraternal societies; and those parcels used as golf
25 courses, boat clubs, ski areas, or apartment buildings with more
26 than 4 units.

1 (c) Developmental real property includes those parcels
2 containing more than 5 acres without buildings or more than 15
3 acres and whose value in sale exceeds its present value in use.
4 Developmental real property may include farm land or open space
5 land adjacent to a population center or farm land subject to sev-
6 eral competing valuation influences.

7 (d) Industrial real property includes those platted or
8 unplatted parcels used for manufacturing and processing purposes
9 with or without buildings; those parcels used for utilities sites
10 for generating plants, pumping stations, switches, substations,
11 compressing stations, warehouses, ~~and~~ right of way, flowage
12 land, and storage areas; and those parcels used for removal or
13 processing of gravel, stone, or mineral ores, whether valued by
14 the local assessor or by the state geologist.

15 (e) Residential real property includes those platted or
16 unplatted parcels, with or without buildings, and condominium
17 apartments, located within or outside a village or city ~~, which~~
18 THAT are used for ~~—~~ or probably will be used for residential
19 purposes; and those parcels ~~which~~ THAT are used for ~~—~~ or
20 probably will be used for recreational purposes, such as lake
21 lots and hunting lands, located in an area used predominantly for
22 recreational purposes.

23 (f) Timber-cutover real property includes those parcels
24 ~~which~~ THAT are stocked with forest products of merchantable
25 type and size, cutover forest land with little or no merchantable
26 products, and marsh lands or other barren land. However, when
27 typical purchases of this type OF land ~~is~~ ARE for residential

1 or recreational uses, the classification shall be changed to
2 residential.

3 (3) The classifications of assessable personal property
4 shall be described as follows:

5 (a) Agricultural personal property includes farm buildings
6 on leased land and any agricultural equipment and produce not
7 exempt by law.

8 (b) Commercial personal property includes all equipment,
9 furniture, and fixtures on commercial parcels, and inventories
10 not exempt by law; outdoor advertising signs and billboards; well
11 drilling rigs and other equipment attached to a transporting
12 vehicle but not designed for operation while the vehicle is
13 moving on the highway; unlicensed commercial vehicles or those
14 licensed as special mobile equipment or by temporary permits; and
15 commercial buildings on leased land.

16 (c) Industrial personal property includes all machinery and
17 equipment, furniture and fixtures, and dies on industrial par-
18 cels, and inventories not exempt by law; industrial buildings on
19 leased land; and personal property of mining companies valued by
20 the state geologist.

21 (d) Residential personal property includes homes, cottages,
22 or cabins on leased land, and mobile homes ~~which~~ THAT would be
23 assessable as real property under section 2a except that the land
24 on which they are located is not assessable because it is
25 exempt.

26 (e) Utility personal property includes electric transmission
27 and distribution systems, substation equipment, spare parts, gas

1 distribution systems, and water transmission and distribution
2 systems; oil wells and allied equipment, such as tanks, gathering
3 lines, field pump units and buildings; inventories not exempt by
4 law; gas wells with allied equipment and gathering lines; oil or
5 gas field equipment stored in the open or in warehouses, such as
6 drilling rigs, motors, pipes, and parts; gas storage equipment;
7 transmission lines of gas or oil transporting companies; and
8 utility buildings on leased land.

9 (4) Buildings on leased land of any classification are
10 improvements ~~where~~ IF the owner of the improvement is not the
11 owner of the land or fee and has not bound himself OR HERSELF to
12 pay taxes levied against the land or fee and the improvement has
13 been assessed as personal property pursuant to section 14(6).

14 (5) If the total usage of a parcel includes more than 1
15 classification, the assessor shall determine that classification
16 ~~which~~ THAT most significantly influences the total valuation of
17 the parcel.

18 (6) An owner of any assessable property who is aggrieved
19 with the classification of the parcel, shall notify the assessor
20 and may protest the assigned classification to the regular board
21 of review. An owner or assessor who is not satisfied with the
22 decision of the board of review may file a petition with the
23 ~~state tax commission~~ TAX TRIBUNAL within 30 days after the
24 adjournment of the board of review. The ~~state tax commission~~
25 TAX TRIBUNAL shall arbitrate the petition based upon the written
26 petition and the written recommendations of the assessor. ~~and~~
27 ~~the state tax commission staff. An appeal may not be taken from~~

~~1 the decision of the state tax commission regarding classification
2 complaint petitions and their determination shall be final and
3 binding for the year of the petition.~~

4 (7) This section shall not be construed to encourage the
5 assessment of property at other than the uniform percentage of
6 true cash value prescribed by this act.

7 Sec. 34d. (1) As used in this section or section 31 of
8 article IX of the state constitution of 1963, or both:

9 (a) "Additions" means all increases in value caused by new
10 construction or a physical addition of equipment or furnishings,
11 and the value of property that was exempt from taxes or not
12 included on the assessment unit's immediately preceding year's
13 assessment roll.

14 (b) "Financial officer" means the officer responsible for
15 preparing the budget of a unit of local government.

16 (c) "General price level" means the annual average of the
17 United States consumer price index for all urban consumers as
18 defined and officially reported by the United States department
19 of labor, bureau of labor statistics.

20 (d) "Losses" means a decrease in value caused by the removal
21 or destruction of real or personal property and the value of
22 property taxed in the immediately preceding year that has been
23 exempted or removed from the assessment unit's assessment roll.

24 (e) "New construction and improvements" means additions less
25 losses.

26 (f) "Current year" means the year for which the millage
27 limitation is being calculated.

1 (g) "Inflation rate" means the ratio of the general price
2 level for the calendar year immediately preceding the current
3 year divided by the general price level for the calendar year
4 before the year immediately preceding the current year.

5 (2) On or before the first Monday in May of each year, the
6 assessing officer of each township or city shall tabulate the
7 assessed valuation as approved by the local board of review for
8 each classification of property that is separately equalized for
9 each unit of local government and provide the tabulated assessed
10 valuations to the county equalization director. The tabulation
11 by the assessing officer shall contain additions and losses for
12 each classification of property that is separately equalized for
13 each unit of local government or part of a unit of local govern-
14 ment in the township or city. The county equalization director
15 shall compute these amounts and the current and immediately pre-
16 ceding year's state equalized valuation for each classification
17 of property that is separately equalized for each unit of local
18 government that levies taxes under this act within the boundary
19 of the county. The county equalization director shall cooperate
20 with equalization directors of neighboring counties, as neces-
21 sary, to make the computation for units of local government
22 located in more than 1 county. The county equalization director
23 shall calculate the millage reduction fraction for each unit of
24 local government in the county for the current year. The finan-
25 cial officer for each taxing jurisdiction shall calculate the
26 compounded millage reduction fractions beginning in 1980
27 resulting from the multiplication of successive millage reduction

1 fractions and shall recognize a local voter action to increase
2 the compounded millage reduction fraction to a maximum of 1 as a
3 new beginning fraction. Upon request of the superintendent of
4 the intermediate school district, the county equalization direc-
5 tor shall transmit the complete computations of the assessed val-
6 uations to the superintendent of the intermediate school district
7 within that county. At the request of the presidents of commu-
8 nity colleges, the county equalization director shall transmit
9 the complete computations of the assessed valuation to the presi-
10 dents of community colleges within the county.

11 (3) On or before the first Monday in June of each year, the
12 county equalization director shall deliver the statement of the
13 computations signed by the county equalization director to the
14 county treasurer.

15 (4) On or before the second Monday in June of each year, the
16 treasurer of each county shall certify the immediately preceding
17 year's state equalized valuation, the current year's state equal-
18 ized valuation, the amount of additions and losses for the cur-
19 rent year, and the current year's millage reduction fraction for
20 each unit of local government that levies a property tax in the
21 county.

22 (5) The financial officer of each unit of local government
23 shall make the computation of the tax rate using the data certi-
24 fied by the county treasurer. ~~and the state tax commission.~~ At
25 the annual session in October, the county board of commissioners
26 shall not authorize the levy of a tax unless the governing body
27 of the taxing jurisdiction has certified that the requested

1 millage has been reduced, if necessary, in compliance with
2 section 31 of article IX of the state constitution of 1963.

3 (6) The number of mills permitted to be levied in a tax year
4 is limited as provided in this section pursuant to section 31 of
5 article IX of the state constitution of 1963. A unit of local
6 government shall not levy a tax rate greater than the rate deter-
7 mined by reducing its maximum rate or rates authorized by law or
8 charter by a millage reduction fraction as provided in this sec-
9 tion without voter approval.

10 (7) A millage reduction fraction shall be determined for
11 each year for each local unit of government. ~~For ad valorem~~
12 ~~property taxes that became a lien before January 1, 1983, the~~
13 ~~numerator of the fraction shall be the total state equalized val-~~
14 ~~uation for the immediately preceding year multiplied by the~~
15 ~~inflation rate and the denominator of the fraction shall be the~~
16 ~~total state equalized valuation for the current year minus new~~
17 ~~construction and improvements. For ad valorem property taxes~~
18 ~~that become a lien after December 31, 1982, the~~ THE numerator of
19 the fraction shall be the product of the difference between the
20 total state equalized valuation for the immediately preceding
21 year minus losses multiplied by the inflation rate and the denom-
22 inator of the fraction shall be the total state equalized valua-
23 tion for the current year minus additions. For each year after
24 1993, a millage reduction fraction shall not exceed 1.

25 (8) The compounded millage reduction fraction for each year
26 ~~after 1980~~ shall be calculated by multiplying the local unit's
27 previous year's compounded millage reduction fraction by the

1 current year's millage reduction fraction. ~~Beginning with 1980~~
2 ~~tax levies, the~~ THE compounded millage reduction fraction for
3 the year shall be multiplied by the maximum millage rate autho-
4 rized by law or charter for the unit of local government for the
5 year, except as provided by subsection (9). A compounded millage
6 reduction fraction shall not exceed 1.

7 (9) The millage reduction shall be determined separately for
8 authorized millage approved by the voters. The limitation on
9 millage authorized by the voters on or before May 31 of a year
10 shall be calculated beginning with the millage reduction fraction
11 for that year. Millage authorized by the voters after May 31
12 shall not be subject to a millage reduction until the year fol-
13 lowing the voter authorization, which shall be calculated begin-
14 ning with the millage reduction fraction for the year following
15 the authorization. The first millage reduction fraction used in
16 calculating the limitation on millage approved by the voters
17 after January 1, 1979 shall not exceed 1.

18 (10) A millage reduction fraction shall be applied sepa-
19 rately to the aggregate maximum millage rate authorized by a
20 charter and to each maximum millage rate authorized by state law
21 for a specific purpose.

22 (11) A unit of local government may submit to the voters for
23 their approval the levy in that year of a tax rate in excess of
24 the limit set by this section. The ballot question shall ask the
25 voters to approve the levy of a specific number of mills in
26 excess of the limit. The provisions of this section do not allow
27 the levy of a millage rate in excess of the maximum rate

1 authorized by law or charter. If the authorization to levy
2 millage expires after 1993 and a local governmental unit is
3 asking voters to renew the authorization to levy the millage, the
4 ballot question shall ask for renewed authorization for the
5 number of expiring mills as reduced by the millage reduction
6 required by this section. If the election occurs before June 1
7 of a year, the millage reduction is based on the immediately pre-
8 ceding year's millage reduction applicable to that millage. If
9 the election occurs after May 31 of a year, the millage reduction
10 shall be based on that year's millage reduction applicable to
11 that millage had it not expired.

12 (12) A reduction or limitation under this section shall not
13 be applied to taxes imposed for the payment of principal and
14 interest on bonds or other evidence of indebtedness or for the
15 payment of assessments or contract obligations in anticipation of
16 which bonds are issued that were authorized before December 23,
17 1978, as provided by former section 4 of chapter I of the
18 municipal finance act, Act No. 202 of the Public Acts of 1943, or
19 to taxes imposed for the payment of principal and interest on
20 bonds or other evidence of indebtedness or for the payment of
21 assessments or contract obligations in anticipation of which
22 bonds are issued that are approved by the voters after December
23 22, 1978.

24 (13) If it is determined subsequent to the levy of a tax
25 that an incorrect millage reduction fraction has been applied,
26 the amount of additional tax revenue or the shortage of tax
27 revenue shall be deducted from or added to the next regular tax

1 levy for that unit of local government after the determination of
2 the authorized rate pursuant to this section.

3 (14) If as a result of an appeal of county equalization or
4 state equalization the state equalized valuation of a unit of
5 local government changes, the millage reduction fraction for the
6 year shall be recalculated. The financial officer shall effectuate
7 an addition or reduction of tax revenue in the same manner as
8 prescribed in subsection (13).

9 (15) The fractions calculated pursuant to this section shall
10 be rounded to 4 decimal places, except that the inflation rate
11 shall be computed by the ~~state tax commission~~ DEPARTMENT OF
12 TREASURY and shall be rounded to 3 decimal places. The ~~state~~
13 ~~tax commission~~ DEPARTMENT OF TREASURY shall publish the infla-
14 tion rate before March 1 of each year.

15 (16) Beginning with taxes levied in 1994, the millage reduc-
16 tion required by section 31 of article IX of the state constitu-
17 tion of 1963 shall permanently reduce the maximum rate or rates
18 authorized by law or charter. The reduced maximum authorized
19 rate or rates for 1994 shall equal the product of the maximum
20 rate or rates authorized by law or charter before application of
21 this section multiplied by the compound millage reduction appli-
22 cable to that millage in 1994 pursuant to subsections (8) to
23 (12). The reduced maximum authorized rate or rates for 1995 and
24 each year after 1995 shall equal the product of the immediately
25 preceding year's reduced maximum authorized rate or rates multi-
26 plied by the current year's millage reduction fraction and shall
27 be adjusted for millage for which authorization has expired and

1 new authorized millage approved by the voters pursuant to
2 subsections (8) to (12).

3 Sec. 37. The county board of commissioners, at its annual
4 session in October in each year, shall ascertain and determine
5 the amount of money to be raised for county purposes, and shall
6 apportion ~~such~~ THAT amount ~~—~~ and also the amount of the state
7 tax and indebtedness of the county to the state among the several
8 townships in the county in proportion to the valuation of the
9 taxable REAL AND PERSONAL property ~~therein, real and personal,~~
10 as determined by ~~it,~~ THE BOARD or as determined by the ~~board~~
11 ~~of state tax commissioners~~ TAX TRIBUNAL upon appeal in the
12 manner provided by law ~~—~~ for that year, which determination and
13 apportionment shall be entered at large on ~~its~~ COUNTY records.
14 ~~It~~ THE BOARD shall also examine all certificates, statements,
15 papers, and records submitted to it, showing the ~~moneys~~ MONEY
16 to be raised in the several townships for school, highway, drain,
17 township, and other purposes. It shall hear and duly consider
18 all objections made to raising ~~any such moneys~~ THAT MONEY by
19 any taxpayer ~~to be~~ affected. ~~thereby.~~ If it ~~shall appear~~
20 APPEARS to the board that any certificate, statement, paper, or
21 record is not properly certified, ~~or~~ that the same is in
22 ~~anyway~~ ANY WAY defective, or that any proceeding to authorize
23 the raising of ~~any such moneys~~ THE MONEY has not been had or is
24 in ~~anyway~~ ANY WAY imperfect, the board shall verify the same,
25 and if the certificate, statement, paper, record, or proceeding
26 can then be corrected, supplied, or had, the board shall
27 authorize and require the defects or omissions of proceedings to

1 be corrected, supplied, or had. It may refer any or all the
2 certificates, statements, papers, records, and proceedings to the
3 prosecuting attorney, ~~whose duty it~~ WHO shall ~~be to~~ examine
4 the same and without delay report in writing his OR HER opinion
5 to the board. ~~It~~ THE BOARD shall direct that ~~such of~~ the
6 several amounts of money proposed to be raised for township,
7 ~~school,~~ highway, drain, and all other purposes as ~~shall be~~
8 authorized by law, SHALL be spread upon the assessment roll of
9 the proper townships, wards, and cities. ~~Such~~ THIS action and
10 direction shall be entered in full upon the records of the pro-
11 ceedings of the board, and shall be final as to the levy and
12 assessment of all ~~such~~ THE taxes, except ~~when~~ IF there is a
13 change made in the equalization of any county by the ~~board of~~
14 ~~state tax commissioners~~ TAX TRIBUNAL upon appeal in the manner
15 provided by law. The direction for spread of taxes shall be
16 expressed in terms of millages to be spread against the state
17 equalized values of properties and shall not direct the raising
18 of any specific amount of money. This section does not apply
19 when section 36(2) applies.

20 Sec. 37a. If upon ~~such~~ appeal to the ~~board of state tax~~
21 ~~commissioners~~ TAX TRIBUNAL it is determined ~~by said board~~ that
22 the appeal is groundless and not well founded, then the costs
23 ~~made and~~ incurred by the county in defending the ~~same and in~~
24 ~~the proceedings thereof,~~ APPEAL shall be paid by the township
25 whose supervisor made ~~such~~ THE appeal. If the allegations set
26 forth by the ~~said~~ supervisor making ~~such~~ AN appeal are
27 determined to be well founded, then the ~~said~~ county shall pay

1 the costs of the ~~said~~ township ~~by it expended~~ in making ~~and~~
2 ~~prosecuting said~~ THE appeal, but ~~in no case shall~~ NOT more
3 than ~~75 dollars~~ \$75.00 costs SHALL be taxed by either side.
4 The costs shall be taxed by affidavit before the county clerk in
5 accordance with the rules of practice ~~now~~ governing ~~circuit~~
6 ~~courts~~ THE TAX TRIBUNAL as to taxation of costs. Copies of the
7 ~~said~~ bill of costs shall be served upon the county treasurer by
8 the township and upon the supervisor of the township by the
9 county. If costs ~~be~~ ARE taxed in favor of the county and
10 against the township, the county treasurer is ~~hereby~~ authorized
11 to take the amount of ~~said~~ THE costs out of any funds due or
12 that may become due ~~said~~ THE township ~~—~~ and transfer the same
13 to the general fund of ~~said~~ THE county. If costs ~~shall be~~
14 ARE taxed in favor of the township, the ~~said~~ county treasurer
15 shall immediately pay over to the treasurer of ~~said~~ THE town-
16 ship from the general fund of ~~said~~ THE county, the amount of
17 ~~said~~ THE taxed costs, and the township treasurer shall deposit
18 the ~~same~~ AMOUNT to the credit of the contingent fund of ~~said~~
19 THE township.

20 Sec. 39a. (1) If the determination of the county equalized
21 value is delayed as a result of an appeal taken pursuant to this
22 act and pending before the tax tribunal, the assessing officer
23 shall levy taxes upon the equalized value of property as deter-
24 mined by ~~the state tax commission sitting as the state board of~~
25 ~~equalization and apportioned by~~ the county board of
26 commissioners. The payment of taxes ~~thusly~~ levied ~~—~~
27 ~~hereinafter called~~ IN THIS MANNER, KNOWN AS the "tentative

1 levy", ~~shall~~ DOES not constitute a final and ultimate discharge
2 of the taxpayer's obligation.

3 (2) After the final determination of equalized value by the
4 tax tribunal, the assessing officer shall determine the differ-
5 ence in tax, if any, between the tentative levy and a levy made
6 upon the equalized value as finally determined by the tax tribu-
7 nal ~~, which levy is hereinafter referred to~~ KNOWN as the "final
8 levy".

9 (3) If the final determination shows that additional taxes
10 are due, the county board of commissioners shall spread the addi-
11 tional levy upon the next succeeding annual tax roll and collect
12 them together with the next succeeding annual taxes upon the
13 property.

14 (4) If the tax liability is decreased as a result of the tax
15 tribunal's final determination of equalized value, the taxes col-
16 lected pursuant to the tentative levy in excess of the tax
17 liability pursuant to the final levy shall be credited against
18 the taxes upon the property for the next succeeding year,
19 together with a proportionate share of any collection fee appli-
20 cable to the difference.

21 (5) Additional taxes collected or credits against tax
22 liability made pursuant to this section shall inure to the bene-
23 fit or detriment of the taxing units in the respective propor-
24 tions in which they share the proceeds of the final levy.

25 (6) The ~~state tax commission~~ DEPARTMENT OF TREASURY shall
26 ~~render such~~ PROVIDE technical assistance as ~~is~~ necessary to
27 implement the provisions of this section.

1 Sec. 42a. (1) Subject to the provisions of this section, a
2 local tax collecting unit may use a computerized data base as the
3 tax roll if the local unit obtains written authorization from the
4 ~~state tax commission and the state treasurer~~ COUNTY EQUALIZA-
5 TION DIRECTOR.

6 (2) The ~~state tax commission and the state treasurer~~
7 COUNTY EQUALIZATION DIRECTOR shall authorize the use of a comput-
8 erized data base as the tax roll if the local tax collecting unit
9 demonstrates that the proposed system has the capacity to enable
10 the local unit to comply and the local unit complies with all of
11 the following requirements:

12 (a) An original precollection tax roll shall be printed from
13 the computerized data base and warranted by the assessor. That
14 printed precollection tax roll shall be maintained by the asses-
15 sor until the expiration of the redemption period provided in
16 section 74 following the May tax sale.

17 (b) A separate computer printout of all parcel splits and
18 combinations, including sufficient information to document the
19 accuracy of the splits or combinations, shall be prepared and
20 maintained by the assessor until the expiration of the redemption
21 period provided in section 74 following the May tax sale.

22 (c) A separate computer printout of all corrections and
23 adjustments to the precollection tax roll authorized by action of
24 the board of review, ~~state tax commission~~ COUNTY EQUALIZATION
25 DIRECTOR, or tax tribunal, including sufficient information to
26 document the accuracy of all corrections and adjustments, shall
27 be prepared and maintained by the assessor until the expiration

1 of the redemption period provided in section 74 following the May
2 tax sale or the resolution of all pending appeals, whichever is
3 later.

4 (d) The local tax collecting treasurer and the assessor
5 shall produce a final computer printed settlement tax roll to
6 certify taxes collected to the county treasurer under
7 section 55. The assessor shall certify that state equalized val-
8 uations, adjusted valuations, and the spread of taxes and
9 adjusted taxes are correctly recorded in the settlement tax
10 roll. The local tax collecting treasurer shall certify delin-
11 quent taxes and certify that all tax collections are posted on
12 the settlement tax roll. Those certifications and the settlement
13 tax roll shall be transmitted to the county treasurer. The affi-
14 davit attached to the settlement tax roll shall include documen-
15 tation that authorizes and reports all changes in the precollec-
16 tion tax roll.

17 (e) The treasurer of the local tax collecting unit shall
18 prepare and maintain a journal of the collections totaled and
19 reconciled to the amount of actual collections daily.

20 (f) A payment of the tax shall be posted to the computerized
21 data base using a transaction or receipt number with the date of
22 payment. A posting on the computerized data base is considered
23 the entry of the fact and date of payment in an indelible manner
24 on the tax roll as required by section 46(2).

25 (g) The computerized data base system has internal and
26 external security procedures sufficient to assure the integrity
27 of the system.

1 (h) The local tax collecting unit is capable of making
2 available a posted computer printed tax roll.

3 (i) The computerized data base system is compatible with the
4 system used by the county treasurer for the collection of delin-
5 quent taxes.

6 (3) Not later than May 1 of the third year following the
7 year in which the local tax collecting unit begins using a com-
8 puterized data base as the tax roll after approval under
9 subsection (1) and every 3 years thereafter, the local tax col-
10 lecting unit shall certify to the ~~state tax commission and the~~
11 department of treasury that the requirements of this section are
12 being met.

13 (4) A local tax collecting unit that provides a computer
14 terminal for public viewing of the tax roll is considered having
15 the tax roll available for public inspection.

16 (5) If at any time the ~~state treasurer or the state tax~~
17 ~~commission~~ COUNTY EQUALIZATION DIRECTOR believes that the local
18 tax collecting unit is no longer in compliance with
19 subsection (2), the ~~state treasurer or the state tax commission~~
20 COUNTY EQUALIZATION DIRECTOR shall provide written notice to the
21 local tax collecting unit. The notice shall specify the reasons
22 that use of the computerized data base as the original tax roll
23 is no longer in compliance with subsection (2). The local unit
24 has not less than 60 days to provide evidence that the unit is in
25 compliance with subsection (2) or that action to correct noncom-
26 pliance has been implemented. If, after the expiration of 60
27 days, ~~the state tax commission or the state treasurer~~ COUNTY

1 EQUALIZATION DIRECTOR believes that the local tax collecting unit
2 is not taking satisfactory steps to correct a condition of non-
3 compliance, ~~then the state tax commission upon its own motion~~
4 ~~may, and upon the request of the state treasurer~~ COUNTY EQUAL-
5 IZATION DIRECTOR shall ~~, institute proceedings to~~ withdraw
6 approval of the use of the computerized data base as the original
7 tax roll. ~~Proceedings of the commission under this subsection~~
8 ~~shall be in accordance with rules for other proceedings of the~~
9 ~~commission promulgated under the administrative procedures act,~~
10 ~~Act No. 386 of 1969, being sections 24.201 to 24.326 of the~~
11 ~~Michigan Compiled Laws and shall not be considered a contested~~
12 ~~case.~~

13 Sec. 152. (1) ~~After the various assessment rolls required~~
14 ~~to be made under this act or under the provisions of any municipi-~~
15 ~~pal charter have been passed upon by the several boards of~~
16 ~~review, and prior to the making and delivery of the tax rolls to~~
17 ~~the proper officer for collection of taxes, and in no case later~~
18 ~~than the first Monday in May, the several assessment rolls shall~~
19 ~~be subject to inspection by the state tax commission or by any~~
20 ~~member or duly authorized representative thereof. If it appears~~
21 ~~to the commission after such investigation, or is made to appear~~
22 ~~to the commission by written complaint of any~~ A taxpayer ~~, or~~
23 assessing officer ~~,~~ BY WRITTEN COMPLAINT TO THE TAX TRIBUNAL
24 MAY ALLEGE that property subject to taxation has been omitted
25 from or improperly described upon the roll or individual assess-
26 ments have not been made in compliance with law. ~~, the~~
27 ~~commission~~ THE TAX TRIBUNAL may issue an order directing the

1 assessor whose assessments are to be reviewed to appear with
2 ~~his~~ THE assessment roll and the sworn statements of the person
3 or persons whose property or whose assessments are to be consid-
4 ered at a time and place to be stated in the order. ~~, the time~~
5 ~~to be not less than 14 days from the date of the issuance of the~~
6 ~~order, and the place to be at the office of the board of supervi-~~
7 ~~sors at the county seat or at such other place in the county in~~
8 ~~which the roll was made as the commission shall deem most conven-~~
9 ~~ient for the hearing herein provided.~~ A written complaint by a
10 taxpayer or assessing officer ~~shall be deemed~~ IS CONSIDERED to
11 have been TIMELY filed ~~timely~~ if it was deposited in the United
12 States mail on or before the first Monday of May. ~~No~~ A written
13 complaint of any taxpayer shall NOT be accepted by the ~~state tax~~
14 ~~commission~~ TAX TRIBUNAL unless the taxpayer has protested the
15 assessment from which he OR SHE appeals to the board of review.

16 (2) A notice of the hearing shall be sent by registered mail
17 ~~with~~ with return receipt requested ~~to~~ to all persons whose
18 assessments are to be considered ~~at~~ at their last known address.
19 ~~except that where the commission shall conduct a general~~
20 ~~review of all assessments within the taxing district, such notice~~
21 ~~shall be by publication in a newspaper published in the county,~~
22 ~~if there be any. If no newspaper is published in the county,~~
23 ~~then the notice shall be by publication in a newspaper with gen-~~
24 ~~eral circulation in the county, at least 5 days before the date~~
25 ~~of the hearings.~~ A copy of the order shall also be served upon
26 the supervisor or assessing officer ~~in whose~~ WHO HAS possession
27 OF the roll ~~shall be~~ at least 14 days before he OR SHE is

1 required to appear with the roll ~~. The commission, or any~~
 2 ~~member or duly authorized representative thereof, shall appear at~~
 3 ~~the time and place mentioned in the order,~~ and the supervisor or
 4 assessing officer ~~upon whom notice shall have been served~~ shall
 5 appear ~~also~~ with the assessment roll. The ~~commission or any~~
 6 ~~member or duly authorized representatives thereof~~ TAX TRIBUNAL
 7 shall ~~then and there~~ hold a hearing as to the proper assessment
 8 of all property and persons mentioned in the notice, and all per-
 9 sons affected or liable to be affected by review of the assess-
 10 ments ~~thus~~ provided for may appear and be heard at the
 11 hearing. ~~In any case where the hearings shall be held by a duly~~
 12 ~~authorized representative of the state tax commission, he shall~~
 13 ~~report the facts brought forth at the hearing to the members of~~
 14 ~~the state tax commission, who will determine the true and lawful~~
 15 ~~assessment or change in the description of property as found~~
 16 ~~necessary.~~

17 (3) ~~In case the commission, or member thereof, who shall~~
 18 ~~act in the review, shall determine~~ IF THE TAX TRIBUNAL
 19 DETERMINES that the assessments ~~so~~ reviewed are not assessed
 20 according to law, ~~he or they~~ THE TAX TRIBUNAL shall, in a
 21 column provided for that purpose, place opposite the property the
 22 true and lawful assessment of it. Any increase or decrease of
 23 the assessment by ~~such~~ THIS action shall also increase or
 24 decrease the state equalized value of the local unit ~~wherein~~ IN
 25 WHICH the property is located by the amount that ~~such~~ THE
 26 property's state equalized value has been altered. As to the
 27 property not upon the assessment roll, the ~~commission, or member~~

1 ~~thereof acting in the review,~~ TAX TRIBUNAL shall place it upon
2 the assessment roll by proper description and shall place,
3 ~~thereafter,~~ in the proper column, the true cash value of the
4 property. As to property not properly described upon the assess-
5 ment roll, the ~~commission, or member thereof acting in the~~
6 ~~review,~~ TAX TRIBUNAL shall ~~make such~~ change ~~in~~ the descrip-
7 tion of the property assessed as ~~is found~~ necessary. The
8 ~~commission~~ TAX TRIBUNAL shall also spread upon the roll a cer-
9 tificate ~~, signed by the chairman,~~ showing the day and date on
10 which the assessment roll was reviewed. For appearing with the
11 roll as required ~~herein~~ UNDER THIS SECTION, the supervisor or
12 assessing officer shall receive the same per diem as is received
13 ~~by him~~ while in attendance at the meeting of the board of
14 supervisors, to be presented to and paid by the proper officer of
15 the municipality of which he OR SHE is the assessing officer in
16 the manner as ~~his~~ other compensation is paid. ~~In all of its~~
17 ~~proceedings the contested case provisions of Act No. 197 of the~~
18 ~~Public Acts of 1952 as amended, shall not be applicable to the~~
19 ~~state tax commission, and in its determination,~~ SECTION 28 OF
20 article VI ~~, section 28,~~ of the STATE constitution of ~~the~~
21 ~~state of Michigan shall apply~~ 1963 APPLIES TO THE DETERMINATIONS
22 UNDER THIS SECTION. If the final action of the ~~commission or~~
23 ~~member~~ TAX TRIBUNAL results in a change in the assessment, the
24 ~~commission, on a form provided by the commission,~~ SUPERVISOR OR
25 ASSESSING OFFICER shall notify each affected school district,
26 county, township, and city of its action. When the assessment of
27 any property has been reviewed by the ~~commission as herein~~

1 ~~authorized~~ TAX TRIBUNAL UNDER THIS SECTION, ~~such~~ THE
2 assessment shall not be changed for a period of 3 years without
3 the written consent of the ~~commission~~ TAX TRIBUNAL. ~~Whenever~~
4 IF a local assessing ~~district~~ UNIT fails to have an assessment
5 roll prepared as required in this act and it becomes necessary
6 for the ~~commission~~ COUNTY BOARD OF COMMISSIONERS to assess the
7 properties in the district ~~either~~ by EITHER its own staff or
8 the county equalization department, ~~under direction of the~~
9 ~~commission,~~ the local assessing district shall bear the cost of
10 ~~such~~ THE assessment and shall reimburse the ~~state or~~ county.

11 Sec. 152a. (1) Notwithstanding any other provision of the
12 law to the contrary, ~~if an appeal is filed with the state tax~~
13 ~~commission under section 152~~ the taxes shall be apportioned and
14 levied on the valuation of the property as fixed by the board of
15 review and equalized under section 34. The taxes ~~shall be~~ ARE
16 due and payable and subject to the same collection fees and
17 interest in the same manner and amount as if an appeal had not
18 been filed. When the valuation is established by the ~~state tax~~
19 ~~commission~~ TAX TRIBUNAL appeals decision, the tax collecting
20 officer having the tax roll in his OR HER possession shall make
21 the necessary adjustments to the tax liability.

22 (2) If additional taxes are due, they may be paid to the
23 collecting officer with the addition of a collection fee of 1% of
24 the additional tax for a period of 60 days after the taxpayer
25 receives notification of the increased tax liability. After the
26 60-day period ~~such~~ THE taxes ~~shall be~~ ARE considered
27 delinquent and commencing March 1 following the year of the levy

1 ~~shall be~~ ARE subject to the same collection fees and interest
2 charges as other delinquent taxes. The notification of increased
3 tax liability shall be sent to the taxpayer shown in the roll by
4 the collecting officer by certified mail, return receipt
5 requested, within 5 days after receiving notification from the
6 ~~tax commission~~ of the valuation established. The notification
7 shall be sent by the ~~state tax commission~~ COUNTY BOARD OF
8 COMMISSIONERS to all taxing units involved, to the county
9 treasurer, and the city or township treasurer.

10 (3) If the tax liability is decreased due to a decreased
11 valuation and an overpayment of taxes has been made to the col-
12 lecting officer, the tax collecting officer having possession of
13 the tax roll or delinquent tax roll shall make a refund of the
14 tax overpayment. There shall be added to the tax overpayment
15 refund a proportionate share of the collection fees paid. The
16 collection fee rebate shall be computed by multiplying the total
17 collection fee paid by a fraction, the numerator of which is the
18 amount of tax refund and the denominator of which is the total
19 tax paid. The officer making the refund shall charge back ~~such~~
20 THE refund to all taxing units in the same proportion as the
21 originally collected tax was distributed. The chargeback may be
22 made ~~prior to~~ BEFORE or subsequent to the payment of the refund
23 to the taxpayer in the discretion of the county, city, or town-
24 ship treasurer.

25 Sec. 154. (1) If it ~~shall be made to appear~~ APPEARS to
26 the ~~state tax commission~~ COUNTY EQUALIZATION DIRECTOR at any
27 time that as a matter of fact any property liable to taxation has

1 been incorrectly reported or omitted for any previous year, but
2 not to exceed the current assessment year and 2 years immediately
3 preceding the date of discovery and disclosure of the incorrect
4 reporting or of the omission, the ~~state tax commission~~ COUNTY
5 EQUALIZATION DIRECTOR shall place the corrected assessment value
6 for the appropriate years on the then current assessment roll.
7 The ~~commission~~ COUNTY EQUALIZATION DIRECTOR shall further cer-
8 tify to the proper collecting treasurer the amount of taxes due
9 as computed by the correct annual rate of taxation for each year
10 except the then current year. ~~In case of~~ IF THERE HAS BEEN A
11 change in ownership of the property, these taxes shall not be
12 spread against the property ~~prior to~~ BEFORE the last change of
13 ownership.

14 (2) If assessment changes made pursuant to this section
15 result in increased property taxes, ~~such~~ THE additional taxes
16 shall be collected in the same manner and at the same time and
17 with the same property tax administration fees, penalties, and
18 interest as current year's taxes.

19 (3) If assessment changes made pursuant to this section
20 result in a decreased tax liability, a refund of excess tax pay-
21 ments shall be made by the county treasurer and shall include
22 interest at the rate of 1% per month or fraction ~~thereof~~ OF A
23 MONTH from the date of the payment of the tax to the date of the
24 payment of the refund. ~~Such~~ THE refunds shall be charged by
25 the county treasurer to the various taxing jurisdictions in the
26 same proportion as the taxes were levied.

1 (4) A person to whom property is assessed pursuant to this
2 section may appeal the ~~state tax commission~~ COUNTY EQUALIZATION
3 DIRECTOR'S determinations to the Michigan tax tribunal.

4 Section 2. (1) Sections 146, 147, 148, 149, 150, and 151 of
5 Act No. 206 of the Public Acts of 1893, being sections 211.146,
6 211.147, 211.148, 211.149, 211.150, and 211.151, of the Michigan
7 Compiled Laws, are repealed.

8 (2) Act No. 360 of the Public Acts of 1927, being sections
9 209.101 to 209.107 of the Michigan Compiled Laws, is repealed.

10 (3) Act No. 44 of the Public Acts of 1911, being sections
11 209.1 to 209.8 of the Michigan Compiled Laws, is repealed.