SENATE BILL No. 725

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October 11, 1995, Introduced by Senator BOUCHARD and referred to the Committee on Finance.

A bill to amend sections 18 and 19 of Act No. 206 of the Public Acts of 1893, entitled as amended "The general property tax act," section 18 as amended by Act No. 189 of the Public Acts of 1994, being sections 211.18 and 211.19 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

Section 1. Sections 18 and 19 of Act No. 206 of the Public Acts of 1893, section 18 as amended by Act No. 189 of the Public Acts of 1994, being sections 211.18 and 211.19 of the Michigan Compiled Laws, are amended to read as follows:

Sec. 18. (1) ~~Each~~ A supervisor or other assessing officer, as soon as possible after entering upon the duties of his or her office ~~,~~ or as may be directed and required by the provisions of any ~~acts~~ ARTICLES of incorporation of any city or village making special provisions for the assessment OF PROPERTY,

shall ascertain the taxable property ~~of~~ IN his or her assessing district, ~~and~~ the ~~persons~~ PERSON to whom it should be assessed, and ~~their residences~~ THAT PERSON'S RESIDENCE. ~~For this purpose he or she~~

(2) THE SUPERVISOR OR OTHER ASSESSING OFFICER shall require ~~every~~ ANY person ~~of full age and sound mind or firm or corporation that the supervisor or assessor~~ WHO HE OR SHE believes has personal property in their possession to make ~~and subscribe to a true and correct~~ A written statement ~~, under oath, administered by the supervisor or assessing officer, or other officer qualified to administer oaths under the laws of this state,~~ of all the personal property of ~~the~~ THAT person ~~, firm, or corporation,~~ whether owned by ~~the~~ THAT person ~~, firm, or corporation~~ or held for the use of another. ~~, and every person, firm, or corporation, shall make the statement under the following form of oath, duly administered by the supervisor or assessing officer:~~

~~State of Michigan)~~

~~) ss.~~

~~County of.....)~~

~~....., being duly sworn, deposes and says that the above is a full and true statement of all the personal property owned by him or her or the firm or corporation situated in this assessing district and of all the personal property in the possession of the undersigned.~~

~~(Signed).....~~

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

~~Subscribed and sworn to before me this ..... day of .....A.D. 19...~~

~~.....~~

~~Supervisor (or assessor).~~

~~(2) A person, firm, or corporation not having personal property that is not exempt, if required to take an oath by the supervisor or assessor, may take the following oath:~~

~~State of Michigan)~~

~~) ss.~~

~~County of .....)~~

~~....., being duly sworn, deposes and says that he or she or the firm or corporation has no personal property or effects liable to taxation.~~

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

~~(Signed).....~~

~~Subscribed and sworn to before me this ..... day of .....A.D. 19 ....~~

~~.....~~

~~Supervisor (or assessor).~~

(3) If a supervisor, assessing officer, ~~or~~ county tax or equalization department ~~,~~ provided for in section 34, or ~~if~~ the state tax commission considers it necessary ~~in the proper administration of this act~~ to require from any person a written statement ~~under oath~~ of real property assessable to that

person, it shall notify the person, and that person ~~, natural or legal,~~ shall make the statement.

(4) A PERSON WHO KNOWINGLY SUBMITS A FALSE OR FRAUDULENT STATEMENT, WITH THE INTENT TO AID, ABET, OR ASSIST IN DEFRAUDING THIS STATE OR A POLITICAL SUBDIVISION OF THIS STATE, IS GUILTY OF PERJURY, A MISDEMEANOR PUNISHABLE BY IMPRISONMENT OF NOT MORE THAN 1 YEAR AND PUNISHABLE BY A FINE OF NOT MORE THAN $5,000.00 OR PUBLIC SERVICE OF NOT MORE THAN 1,500 HOURS, OR BOTH.

(5) AS USED IN THIS SECTION, "PERSON" MEANS AN INDIVIDUAL, PARTNERSHIP, CORPORATION, ASSOCIATION, GOVERNMENTAL ENTITY, OR OTHER LEGAL ENTITY.

Sec. 19. The written statement ~~under oath,~~ provided ~~for~~ in section 18 shall be in ~~such~~ A form ~~and of such content as may be~~ prescribed by the state tax commission. ~~and~~ THE COMPLETED FORM shall be ~~completed and~~ delivered to the supervisor or assessor on or before February 20 of each year.