

# SENATE BILL No. 1025

May 23, 2018, Introduced by Senator STAMAS and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending sections 28 and 34 (MCL 211.28 and 211.34), section 28 as amended by 2006 PA 143 and section 34 as amended by 1986 PA 105, and by adding section 10g.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 10G. (1) SUBJECT TO SUBSECTIONS (2), (4), AND (5), ON AND  
2 AFTER DECEMBER 31, 2021, AN ASSESSING DISTRICT SHALL EMPLOY AN  
3 ASSESSOR OF RECORD WHO IS CERTIFIED BY THE STATE TAX COMMISSION AS  
4 A MASTER ASSESSING OFFICER OR AN ADVANCED ASSESSING OFFICER TO  
5 OVERSEE AND ADMINISTER AN ANNUAL ASSESSMENT OF ALL PROPERTY LIABLE  
6 TO TAXATION IN THE ASSESSING DISTRICT, AS PROVIDED IN SECTION 10,  
7 IN ACCORDANCE WITH THE CONSTITUTION AND LAWS OF THIS STATE AND ALL  
8 POLICIES AND GUIDELINES OF THE STATE TAX COMMISSION, INCLUDING, BUT

1 NOT LIMITED TO, ALL ASSESSING REQUIREMENTS OVER WHICH THE STATE TAX  
2 COMMISSION HAS JURISDICTION UNDER SECTION 10F. AN ASSESSING  
3 DISTRICT PROVIDING FOR ASSESSMENT SERVICES UNDER THIS SUBSECTION IS  
4 FURTHER SUBJECT TO ALL OF THE FOLLOWING REQUIREMENTS:

5 (A) THE ASSESSING DISTRICT'S ASSESSOR OF RECORD MUST BE  
6 EMPLOYED IN 1 OF THE FOLLOWING WAYS:

7 (i) BY THE ASSESSING DISTRICT TO SERVE ITS ASSESSING OFFICE.

8 (ii) BY THE ASSESSING DISTRICT AND 1 OR MORE OTHER ASSESSING  
9 DISTRICTS TO SERVE EACH DISTRICT'S ASSESSING OFFICE.

10 (iii) BY AN ASSESSING DISTRICT FORMED BY THE CONSOLIDATION OF  
11 THE ASSESSING DISTRICT AND 1 OR MORE OTHER ASSESSING DISTRICTS TO  
12 SERVE THE CONSOLIDATED DISTRICT'S ASSESSING OFFICE.

13 (B) THE ASSESSOR OF RECORD MUST MEET ALL OF THE FOLLOWING:

14 (i) NOT BE AN ELECTED OFFICIAL OF THE ASSESSING DISTRICT.

15 (ii) BE A MASTER ASSESSING OFFICER IF THE ASSESSING DISTRICT IS  
16 RATED BY THE STATE TAX COMMISSION TO REQUIRE A MASTER LEVEL OF  
17 CERTIFICATION TO ASSESS OR EQUALIZE THE ENTIRE UNIT. FOR PURPOSES  
18 OF THIS SUBPARAGRAPH, RATINGS ARE SUBJECT TO ANNUAL REVIEW BY THE  
19 STATE TAX COMMISSION.

20 (iii) ACROSS ALL ASSESSING DISTRICTS FOR WHICH HE OR SHE IS THE  
21 ASSESSOR OF RECORD, ASSESS, IN TOTAL, AT LEAST 5,000 PARCELS THAT  
22 TOGETHER GENERATE AT LEAST \$12,000,000.00 IN PROPERTY TAX REVENUE  
23 ANNUALLY, UNLESS THE STATE TAX COMMISSION GRANTS A WAIVER, IN  
24 ACCORDANCE WITH COMMISSION GUIDANCE, BASED ON A DETERMINATION THAT  
25 THE ASSESSING DISTRICT, OR ASSESSING DISTRICTS, SERVED BY THE  
26 ASSESSOR OF RECORD HAS, OR COLLECTIVELY HAVE, SUFFICIENT RESOURCES  
27 AND FISCAL CAPACITY TO SUPPORT THE ASSESSMENT FUNCTION.

1           (iv) SERVE THE ASSESSING DISTRICT FULL TIME, UNLESS THE STATE  
2 TAX COMMISSION DETERMINES, BASED ON THE FOLLOWING CONSIDERATIONS  
3 AND OTHER CONSIDERATIONS THE COMMISSION CONSIDERS APPROPRIATE, THAT  
4 PART-TIME SERVICE IS SUFFICIENT:

5           (A) THE NUMBER AND COMPLEXITY OF PARCELS SUBJECT TO ASSESSMENT  
6 IN THE ASSESSING DISTRICT.

7           (B) THE TOTAL STATE EQUALIZATION VALUE OF THE PROPERTY SUBJECT  
8 TO ASSESSMENT IN THE ASSESSING DISTRICT.

9           (C) THE NUMBER OF HOURS PER WEEK THAT THE ASSESSOR OF RECORD  
10 PROPOSES TO SERVE THE ASSESSING DISTRICT.

11           (D) THE TOTAL ANTICIPATED WORKLOAD OF THE ASSESSOR FOR ALL  
12 ASSESSING DISTRICTS IN WHICH HE OR SHE PROPOSES TO SERVE AS THE  
13 ASSESSOR OF RECORD, INCLUDING THE TOTAL NUMBER AND COMPLEXITY OF  
14 ALL PARCELS SUBJECT TO ASSESSMENT.

15           (E) THE ASSESSOR'S CERTIFICATION LEVEL.

16           (C) THE ASSESSING DISTRICT MUST MEET ALL OF THE FOLLOWING:

17           (i) USE A COMPUTER-ASSISTED MASS APPRAISAL SYSTEM THAT IS  
18 APPROVED BY THE STATE TAX COMMISSION AS HAVING SUFFICIENT SOFTWARE  
19 CAPABILITIES TO MEET THE REQUIREMENTS OF THIS ACT AND TO STORE AND  
20 BACK UP NECESSARY DATA.

21           (ii) FOLLOW A POLICY APPROVED BY THE STATE TAX COMMISSION FOR  
22 THE PUBLIC INSPECTION OF ITS RECORDS.

23           (iii) MAINTAIN REASONABLE OFFICE HOURS AND AVAILABILITY,  
24 INCLUDING AT LEAST 8 HOURS PER WEEK DURING WHICH THE ASSESSOR OF  
25 RECORD IS PHYSICALLY PRESENT IN THE OFFICE, AND NORMAL BUSINESS  
26 HOURS THROUGHOUT THE WEEK DURING WHICH THE ASSESSOR OF RECORD IS

1 AVAILABLE BY TELEPHONE AND ELECTRONIC MAIL.

2 (iv) PROVIDE TAXPAYERS ONLINE ACCESS TO INFORMATION REGARDING  
3 ITS ASSESSMENT SERVICES, INCLUDING, BUT NOT LIMITED TO, PARCEL  
4 INFORMATION, LAND VALUE MAPS, LAND ADJUSTMENTS, AND ECONOMIC  
5 CONDITION FACTORS.

6 (v) PROVIDE NOTICE TO TAXPAYERS OF ALL CHANGES IN ASSESSMENT  
7 AND DENIALS OF EXEMPTION CLAIMS.

8 (vi) PROVIDE A PROCESS BY WHICH AN ASSESSMENT ADMINISTRATION  
9 BOARD OR THE ASSESSOR OR HIS OR HER DESIGNEE, PURSUANT TO STATE TAX  
10 COMMISSION GUIDANCE, INFORMALLY HEARS AND ATTEMPTS TO RESOLVE  
11 ASSESSMENT VALUATION DISPUTES BROUGHT BY TAXPAYERS BEFORE THE MARCH  
12 MEETING OF THE BOARD OF REVIEW.

13 (vii) MEET INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS  
14 STANDARDS REGARDING RECOMMENDED STAFFING LEVELS BASED ON THE NUMBER  
15 AND COMPLEXITY OF PARCELS IN THE ASSESSING DISTRICT, UNLESS THE  
16 STATE TAX COMMISSION GRANTS A WAIVER, IN ACCORDANCE WITH COMMISSION  
17 GUIDANCE, BASED ON A DETERMINATION THAT THE ASSESSING DISTRICT'S  
18 STAFFING LEVELS ARE SUFFICIENT TO PERFORM THE ASSESSMENT FUNCTION.

19 (viii) ASSURE THAT ITS SUPPORT STAFF IS SUFFICIENTLY TRAINED,  
20 REQUIRE THAT ITS ASSESSORS MAINTAIN THEIR CERTIFICATION LEVELS, AND  
21 REQUIRE THAT ITS BOARD OF REVIEW MEMBERS ANNUALLY ATTEND BOARD OF  
22 REVIEW TRAINING APPROVED BY THE STATE TAX COMMISSION.

23 (ix) DEDICATE ALL REVENUES COLLECTED FROM PROPERTY TAX  
24 ADMINISTRATION FEES TO ASSESSMENT ADMINISTRATION AND TAX  
25 COLLECTION.

26 (2) SUBJECT TO SUBSECTION (3), IF AN ASSESSING DISTRICT DOES  
27 NOT EMPLOY AN ASSESSOR OF RECORD IN ACCORDANCE WITH THE

1 REQUIREMENTS OF SUBSECTION (1), THE ASSESSOR OF RECORD FOR THAT  
2 ASSESSING DISTRICT IS THE DIRECTOR OF TAX OR EQUALIZATION FOR THE  
3 COUNTY IN WHICH THE ASSESSING DISTRICT IS LOCATED. AS ASSESSOR OF  
4 RECORD FOR 1 OR MORE ASSESSING DISTRICTS SERVED IN THE COUNTY, THE  
5 COUNTY TAX OR EQUALIZATION DIRECTOR SHALL OVERSEE AND ADMINISTER AN  
6 ANNUAL ASSESSMENT OF ALL PROPERTY LIABLE TO TAXATION IN EACH  
7 ASSESSING DISTRICT, AS PROVIDED IN SECTION 10, IN ACCORDANCE WITH  
8 THE CONSTITUTION AND LAWS OF THIS STATE AND ALL POLICIES AND  
9 GUIDELINES OF THE STATE TAX COMMISSION, INCLUDING, BUT NOT LIMITED  
10 TO, ALL ASSESSING REQUIREMENTS OVER WHICH THE STATE TAX COMMISSION  
11 HAS JURISDICTION UNDER SECTION 10F. ANY REFERENCE IN THIS ACT TO A  
12 SUPERVISOR OR OTHER CHIEF LOCAL ASSESSING OFFICER FOR A TOWNSHIP,  
13 CITY, LOCAL TAX COLLECTING UNIT, ASSESSING DISTRICT OR UNIT, OR  
14 OTHER SIMILAR LOCAL-UNIT DESIGNATION SHALL BE CONSIDERED A  
15 REFERENCE TO A COUNTY TAX OR EQUALIZATION DIRECTOR WHO SERVES AS  
16 THE ASSESSOR OF RECORD FOR THAT ASSESSING DISTRICT PURSUANT TO THIS  
17 SUBSECTION.

18 (3) EACH COUNTY SHALL PROVIDE THE COUNTY-ASSESSING SERVICES  
19 DESCRIBED IN SUBSECTION (2), SUBJECT TO THE FOLLOWING:

20 (A) THE COUNTY SHALL PROVIDE THE COUNTY-ASSESSING SERVICES ON  
21 AND AFTER THE FOLLOWING DATES:

22 (i) ON AND AFTER DECEMBER 31, 2021, FOR ASSESSING DISTRICTS  
23 THAT DO NOT EMPLOY ASSESSORS OF RECORD CERTIFIED BY THE STATE TAX  
24 COMMISSION AS MASTER ASSESSING OFFICERS OR ADVANCED ASSESSING  
25 OFFICERS.

26 (ii) ON AND AFTER DECEMBER 31, 2023, FOR ASSESSING DISTRICTS

1 THAT EMPLOY ASSESSORS OF RECORD WHO ARE CERTIFIED BY THE STATE TAX  
2 COMMISSION AS MASTER ASSESSING OFFICERS OR ADVANCED ASSESSING  
3 OFFICERS BUT HAVE NOT PROVIDED A NOTICE OF INTENT UNDER SUBSECTION  
4 (4) (B) .

5 (B) A COUNTY PROVIDING THE SERVICES DESCRIBED IN SUBSECTION  
6 (2) SHALL EMPLOY A DIRECTOR OF TAX OR EQUALIZATION WHO IS CERTIFIED  
7 BY THE STATE TAX COMMISSION AS A MASTER ASSESSING OFFICER. IF A  
8 COUNTY DOES NOT EMPLOY A DIRECTOR OF TAX OR EQUALIZATION WHO IS  
9 CERTIFIED BY THE STATE TAX COMMISSION AS A MASTER ASSESSING OFFICER  
10 BY OCTOBER 31, 2020, THAT COUNTY SHALL, SUBJECT TO SUBDIVISION (C) ,  
11 CONTRACT FOR THE PROVISION OF COUNTY-ASSESSING SERVICES FOR ITS  
12 ASSESSING DISTRICTS COMMENCING PURSUANT TO THE SCHEDULE IN  
13 SUBDIVISION (A) WITH ANOTHER COUNTY THAT EMPLOYS A DIRECTOR OF TAX  
14 OR EQUALIZATION WHO IS CERTIFIED BY THE STATE TAX COMMISSION AS A  
15 MASTER ASSESSING OFFICER. SUBJECT TO SUBDIVISION (D) , IF A COUNTY  
16 THAT CONTRACTS FOR THE PROVISION OF COUNTY-ASSESSING SERVICES FOR  
17 ITS ASSESSING DISTRICTS UNDER SUBSECTION (2) SUBSEQUENTLY DECIDES  
18 TO PROVIDE THOSE SERVICES ITSELF OR THROUGH A DIFFERENT SERVICING  
19 COUNTY, THE CONTRACTING COUNTY SHALL PROVIDE THE CURRENT SERVICING  
20 COUNTY AND THE STATE TAX COMMISSION A NOTICE OF THAT INTENT IN A  
21 FORM AND MANNER PRESCRIBED BY THE STATE TAX COMMISSION AT LEAST 24  
22 MONTHS BEFORE THE CHANGE BECOMES EFFECTIVE, UNLESS THE CURRENT  
23 SERVICING COUNTY AGREES TO AN EARLIER EFFECTIVE DATE. IF THIS  
24 NOTICE OF INTENT IS PROVIDED AFTER OCTOBER 31, 2020 BUT BEFORE  
25 DECEMBER 31, 2021, THE 24-MONTH PERIOD BEGINS ON DECEMBER 31, 2021.

26 (C) A COUNTY TAX OR EQUALIZATION DEPARTMENT THAT PROVIDES  
27 COUNTY-ASSESSING SERVICES TO ANOTHER COUNTY UNDER SUBDIVISION (B)

1 SHALL DO SO FOR NOT MORE THAN 1 OTHER COUNTY UNLESS THE DEPARTMENT  
2 PETITIONS THE STATE TAX COMMISSION FOR, AND THE COMMISSION GRANTS,  
3 A WAIVER, IN ACCORDANCE WITH COMMISSION GUIDANCE, BASED ON A  
4 DETERMINATION THAT THE DEPARTMENT HAS THE CAPACITY, ABILITY, AND  
5 ORGANIZATIONAL STRUCTURE TO PROVIDE SERVICES FOR 2 OR MORE  
6 ADDITIONAL COUNTIES.

7 (D) FOR PURPOSES OF OVERSEEING COUNTY-ASSESSING SERVICES  
8 PROVIDED UNDER THIS SUBSECTION AND SUBSECTION (2), OR A CHANGE IN  
9 THE PROVIDER OF THOSE SERVICES UNDER SUBDIVISION (B), THE STATE TAX  
10 COMMISSION SHALL DEVELOP AND IMPLEMENT AN AUDIT PROGRAM TO  
11 DETERMINE WHETHER THE COUNTY'S DEPARTMENT OF TAX OR EQUALIZATION  
12 AND ITS ASSESSING OFFICE IS OR WILL TIMELY BE IN SUBSTANTIAL  
13 COMPLIANCE WITH THE REQUIREMENTS OF THIS SUBSECTION, SUBSECTION  
14 (2), AND SECTION 34(3)(A) TO (I). IF THE STATE TAX COMMISSION  
15 DETERMINES THAT THERE IS NOT OR WILL NOT TIMELY BE SUBSTANTIAL  
16 COMPLIANCE WITH THOSE REQUIREMENTS, THE STATE TAX COMMISSION SHALL  
17 ASSUME JURISDICTION OVER THE ASSESSMENT ROLL AND EITHER RETURN THE  
18 ROLL TO THE COUNTY AFTER IT DEMONSTRATES ITS ABILITY TO COMPLY OR  
19 PROVIDE FOR THE PREPARATION OF THE ROLL ITSELF OR BY ANOTHER  
20 COUNTY'S TAX OR EQUALIZATION DEPARTMENT. THE COSTS OF THE  
21 PREPARATION OF THE ROLL BY THE STATE TAX COMMISSION OR ANOTHER  
22 COUNTY'S TAX OR EQUALIZATION DEPARTMENT SHALL BE PAID BY THE COUNTY  
23 FROM WHICH THE ROLL WAS TAKEN. AS USED IN THIS SUBDIVISION,  
24 "SUBSTANTIAL COMPLIANCE" MEANS THAT ANY IDENTIFIED DEFICIENCIES DO  
25 NOT POSE A RISK THAT THE COUNTY IS UNABLE TO PERFORM THE ASSESSMENT  
26 FUNCTION. IN DETERMINING WHETHER THE COUNTY IS IN SUBSTANTIAL

1 COMPLIANCE, THE STATE TAX COMMISSION SHALL SPECIFICALLY DETERMINE  
2 WHETHER THE COUNTY HAS ALL OF THE FOLLOWING:

3 (i) PROPERLY DEVELOPED LAND VALUES.

4 (ii) ADEQUATE LAND VALUE MAPS.

5 (iii) AN ASSESSMENT DATABASE THAT IS NOT IN OVERRIDE.

6 (iv) PROPERLY DEVELOPED ECONOMIC CONDITION FACTORS.

7 (v) AN ANNUAL PERSONAL PROPERTY CANVASS AND SUFFICIENT  
8 PERSONAL PROPERTY RECORDS ACCORDING TO DEVELOPED POLICY AND  
9 STATUTORY REQUIREMENTS.

10 (vi) BOARDS OF REVIEW THAT OPERATE WITHIN THE JURISDICTIONAL  
11 REQUIREMENTS OF THIS ACT, AS DESCRIBED IN SECTION 28(6).

12 (vii) AN ADEQUATE PROCESS FOR DETERMINING WHETHER TO GRANT OR  
13 DENY EXEMPTIONS ACCORDING TO STATUTORY REQUIREMENTS.

14 (viii) AN ADEQUATE PROCESS FOR MEETING THE REQUIREMENTS OUTLINED  
15 IN THE STATE TAX COMMISSION'S PUBLICATION ENTITLED, "SUPERVISING  
16 PREPARATION OF THE ASSESSMENT ROLL".

17 (4) ANY ASSESSING DISTRICT THAT INTENDS TO PROVIDE FOR  
18 ASSESSING SERVICES PURSUANT TO SUBSECTION (1) SHALL FILE A NOTICE  
19 OF THAT INTENT WITH THE COUNTY ASSESSING OFFICE AND THE STATE TAX  
20 COMMISSION IN A FORM AND MANNER PRESCRIBED BY THE STATE TAX  
21 COMMISSION, SUBJECT TO THE FOLLOWING, AS APPLICABLE:

22 (A) AN ASSESSING DISTRICT THAT DOES NOT EMPLOY AN ASSESSOR OF  
23 RECORD CERTIFIED BY THE STATE TAX COMMISSION AS A MASTER ASSESSING  
24 OFFICER OR ADVANCED ASSESSING OFFICER SHALL FILE A NOTICE OF INTENT  
25 ON OR BEFORE OCTOBER 31, 2020 THAT INCLUDES NOTICE OF THE ASSESSING  
26 DISTRICT'S INTENT TO EMPLOY AN ASSESSOR OF RECORD OF THAT REQUIRED  
27 LEVEL OF CERTIFICATION UNDER SUBSECTION (1). A NOTICE OF INTENT



1 FILED UNDER THIS SUBDIVISION IS SUBJECT TO SUBSECTION (5).

2 (B) AN ASSESSING DISTRICT THAT EMPLOYS AN ASSESSOR OF RECORD  
3 CERTIFIED BY THE STATE TAX COMMISSION AS A MASTER ASSESSING OFFICER  
4 OR ADVANCED ASSESSING OFFICER SHALL FILE A NOTICE OF INTENT ON OR  
5 BEFORE OCTOBER 31, 2021. A NOTICE OF INTENT FILED UNDER THIS  
6 SUBDIVISION IS SUBJECT TO SUBSECTION (5).

7 (C) IF AN ASSESSING DISTRICT FILES A NOTICE OF INTENT AFTER  
8 THE DATE REQUIRED UNDER SUBDIVISION (A) OR (B) TO PREVENT  
9 COMMENCEMENT OF COUNTY-ASSESSING SERVICES, THE NOTICE OF INTENT IS  
10 EFFECTIVE, SUBJECT TO SUBSECTION (5), NOT LESS THAN 24 MONTHS AFTER  
11 THE DATE IT IS FILED, UNLESS THE COUNTY ASSESSING OFFICE AGREES TO  
12 AN EARLIER EFFECTIVE DATE. IF A NOTICE OF INTENT UNDER THIS  
13 SUBDIVISION IS FILED BEFORE COUNTY-ASSESSING SERVICES FOR THE  
14 ASSESSING DISTRICT HAVE COMMENCED UNDER SUBSECTION (3), THE 24-  
15 MONTH PERIOD BEGINS ON DECEMBER 31 OF THE YEAR THAT THE COUNTY-  
16 ASSESSING SERVICES COMMENCE.

17 (5) THE STATE TAX COMMISSION SHALL DEVELOP AND IMPLEMENT AN  
18 AUDIT PROGRAM TO DETERMINE, ON AN ASSESSING DISTRICT'S NOTICE FILED  
19 UNDER SUBSECTION (4), AND PERIODICALLY THEREAFTER AS THE COMMISSION  
20 CONSIDERS NECESSARY, WHETHER THE ASSESSING DISTRICT IS OR WILL  
21 TIMELY BE IN SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS OF  
22 SUBSECTION (1). IF THE STATE TAX COMMISSION DETERMINES THAT THE  
23 ASSESSING DISTRICT IS NOT OR WILL NOT TIMELY BE IN SUBSTANTIAL  
24 COMPLIANCE WITH THE REQUIREMENTS OF SUBSECTION (1), THE STATE TAX  
25 COMMISSION SHALL ASSUME JURISDICTION OVER THE ASSESSMENT ROLL AND  
26 EITHER RETURN THE ROLL TO THE ASSESSING DISTRICT AFTER IT

1 DEMONSTRATES ITS ABILITY TO COMPLY OR PROVIDE FOR THE PREPARATION  
2 OF THE ROLL ITSELF OR BY THE TAX OR EQUALIZATION DEPARTMENT THAT  
3 SERVICES THE ASSESSING DISTRICT. THE COSTS OF THE PREPARATION OF  
4 THE ROLL BY THE STATE TAX COMMISSION OR THE COUNTY'S TAX OR  
5 EQUALIZATION DEPARTMENT SHALL BE PAID BY THE ASSESSING DISTRICT. AS  
6 USED IN THIS SUBSECTION, "SUBSTANTIAL COMPLIANCE" MEANS THAT ANY  
7 IDENTIFIED DEFICIENCIES DO NOT POSE A RISK THAT THE ASSESSING  
8 DISTRICT IS UNABLE TO PERFORM THE ASSESSMENT FUNCTION. IN  
9 DETERMINING WHETHER THE ASSESSING DISTRICT IS IN SUBSTANTIAL  
10 COMPLIANCE, THE STATE TAX COMMISSION SHALL SPECIFICALLY DETERMINE  
11 WHETHER THE ASSESSING DISTRICT HAS ALL OF THE FOLLOWING:

12 (A) PROPERLY DEVELOPED LAND VALUES.

13 (B) ADEQUATE LAND VALUE MAPS.

14 (C) AN ASSESSMENT DATABASE THAT IS NOT IN OVERRIDE.

15 (D) PROPERLY DEVELOPED ECONOMIC CONDITION FACTORS.

16 (E) AN ANNUAL PERSONAL PROPERTY CANVASS AND SUFFICIENT  
17 PERSONAL PROPERTY RECORDS ACCORDING TO DEVELOPED POLICY AND  
18 STATUTORY REQUIREMENTS.

19 (F) IF PROVIDING ONE PURSUANT TO SECTION 28(7) OR (8), A BOARD  
20 OF REVIEW THAT OPERATES WITHIN THE JURISDICTIONAL REQUIREMENTS OF  
21 THIS ACT.

22 (G) AN ADEQUATE PROCESS FOR DETERMINING WHETHER TO GRANT OR  
23 DENY EXEMPTIONS ACCORDING TO STATUTORY REQUIREMENTS.

24 (H) AN ADEQUATE PROCESS FOR MEETING THE REQUIREMENTS OUTLINED  
25 IN THE STATE TAX COMMISSION'S PUBLICATION ENTITLED, "SUPERVISING  
26 PREPARATION OF THE ASSESSMENT ROLL".

27 (6) IF AN ASSESSING DISTRICT RECEIVES COUNTY-ASSESSING

1 SERVICES UNDER SUBSECTION (2), THE COST OF THOSE COUNTY-ASSESSING  
2 SERVICES SHALL BE PAID BY THE COUNTY'S SHARE OF PROPERTY TAX  
3 ADMINISTRATION FEES, DETERMINED IN ACCORDANCE WITH SECTION 44(3)  
4 WHEN A LOCAL TAX COLLECTING UNIT DOES NOT ALSO SERVE AS ITS OWN  
5 ASSESSING UNIT, AND, IF NECESSARY, DIRECT CHARGE AS PROVIDED FOR IN  
6 SECTION 10D(6).

7 (7) AS USED IN THIS SECTION:

8 (A) "ADVANCED ASSESSING OFFICER" MEANS AN INDIVIDUAL CERTIFIED  
9 BY THE STATE TAX COMMISSION PURSUANT TO SECTION 10D AS A MICHIGAN  
10 ADVANCED ASSESSING OFFICER(3) OR, IF THE STATE TAX COMMISSION  
11 CHANGES ITS CERTIFICATION DESIGNATIONS, AN INDIVIDUAL CERTIFIED BY  
12 THE STATE TAX COMMISSION TO PERFORM FUNCTIONS EQUIVALENT IN SCOPE,  
13 AS DETERMINED BY THE STATE TAX COMMISSION, TO THOSE THAT PREVIOUSLY  
14 COULD HAVE BEEN PERFORMED BY A MICHIGAN ADVANCED ASSESSING  
15 OFFICER(3).

16 (B) "MASTER ASSESSING OFFICER" MEANS AN INDIVIDUAL CERTIFIED  
17 BY THE STATE TAX COMMISSION PURSUANT TO SECTION 10D AS A MICHIGAN  
18 MASTER ASSESSING OFFICER(4) OR, IF THE STATE TAX COMMISSION CHANGES  
19 ITS CERTIFICATION DESIGNATIONS, AN INDIVIDUAL CERTIFIED BY THE  
20 STATE TAX COMMISSION TO PERFORM FUNCTIONS EQUIVALENT IN SCOPE, AS  
21 DETERMINED BY THE STATE TAX COMMISSION, TO THOSE THAT PREVIOUSLY  
22 COULD HAVE BEEN PERFORMED BY A MICHIGAN MASTER ASSESSING  
23 OFFICER(4).

24 Sec. 28. (1) Those electors of the township appointed by the  
25 township board shall constitute a board of review for the township.  
26 At least 2/3 of the members shall be property taxpayers of the

1 township. Members appointed to the board of review shall serve for  
2 terms of 2 years beginning at noon on January 1 of each odd-  
3 numbered year. Each member of the board of review shall qualify by  
4 taking the constitutional oath of office within 10 days after  
5 appointment. The township board may fill any vacancy that occurs in  
6 the membership of the board of review. A member of the township  
7 board is not eligible to serve on the board or to fill any vacancy.  
8 A spouse, mother, father, sister, brother, son, or daughter,  
9 including an adopted child, of the assessor is not eligible to  
10 serve on the board or to fill any vacancy. A majority of the board  
11 of review constitutes a quorum for the transaction of business, but  
12 a lesser number may adjourn and a majority vote of those present  
13 shall decide all questions. At least 2 members of a 3-member board  
14 of review shall be present to conduct any business or hearings of  
15 the board of review.

16 (2) The township board may appoint 3, 6, or 9 electors of the  
17 township, who shall constitute a board of review for the township.  
18 If 6 or 9 members are appointed as provided in this subsection, the  
19 membership of the board of review shall be divided into board of  
20 review committees consisting of 3 members each for the purpose of  
21 hearing and deciding issues protested pursuant to section 30. Two  
22 of the 3 members of a board of review committee constitute a quorum  
23 for the transaction of the business of the committee. All meetings  
24 of the members of the board of review and committees shall be held  
25 during the same hours of the same day and at the same location.

26 (3) A township board may appoint not more than 2 alternate  
27 members for the same term as regular members of the board of

1 review. Each alternate member shall be a property taxpayer of the  
2 township. Alternate members shall qualify by taking the  
3 constitutional oath of office within 10 days after appointment. The  
4 township board may fill any vacancy that occurs in the alternate  
5 membership of the board of review. A member of the township board  
6 is not eligible to serve as an alternate member or to fill any  
7 vacancy. A spouse, mother, father, sister, brother, son, or  
8 daughter, including an adopted child, of the assessor is not  
9 eligible to serve as an alternate member or to fill any vacancy. An  
10 alternate member may be called to perform the duties of a regular  
11 member of the board of review in the absence of a regular member.  
12 An alternate member may also be called to perform the duties of a  
13 regular member of the board of review for the purpose of reaching a  
14 decision in issues protested in which a regular member has  
15 abstained for reasons of conflict of interest.

16 (4) The size, composition, and manner of appointment of the  
17 board of review of a city may be prescribed by the charter of a  
18 city. In the absence of or in place of a charter provision, the  
19 governing body of the city, by ordinance, may establish the city  
20 board of review in the same manner and for the same purposes as  
21 provided by this section for townships.

22 (5) A majority of the entire board of review membership shall  
23 indorse the assessment roll as provided in section 30. The duties  
24 and responsibilities of the board contained in section 29 shall be  
25 carried out by the entire membership of the board of review and a  
26 majority of the membership constitutes a quorum for those purposes.

1           (6) A COUNTY IN WHICH THE DIRECTOR OF TAX OR EQUALIZATION  
2 SERVES AS ASSESSOR OF RECORD FOR 1 OR MORE OF ITS ASSESSING  
3 DISTRICTS UNDER SECTION 10G(2) SHALL PROVIDE BOARDS OF REVIEW,  
4 STAFFED IN ACCORDANCE WITH RULES PROMULGATED BY THE STATE TAX  
5 COMMISSION, TO FULFILL ALL OF THE REQUIREMENTS THAT APPLY TO A  
6 LOCAL BOARD OF REVIEW UNDER THIS ACT, SUBJECT TO ALL OF THE  
7 FOLLOWING:

8           (A) THE COUNTY SHALL PROVIDE 3 SPECIALIZED BOARDS OF REVIEW,  
9 EACH TO SERVE THE ENTIRE COUNTY, AS FOLLOWS:

10           (i) ONE RESPONSIBLE FOR ALL OF THE DUTIES OF A LOCAL BOARD OF  
11 REVIEW UNDER THIS ACT INSOFAR AS THEY PERTAIN TO THE CLASSIFICATION  
12 AND VALUATION OF COMMERCIAL REAL PROPERTY, INDUSTRIAL REAL  
13 PROPERTY, COMMERCIAL PERSONAL PROPERTY, AND INDUSTRIAL PERSONAL  
14 PROPERTY.

15           (ii) ONE RESPONSIBLE FOR ALL OF THE DUTIES OF A LOCAL BOARD OF  
16 REVIEW UNDER THIS ACT INSOFAR AS THEY PERTAIN TO ANY CLAIM OF  
17 EXEMPTION FROM THE COLLECTION OF TAXES UNDER THIS ACT.

18           (iii) ONE RESPONSIBLE FOR ALL OF THE DUTIES OF A LOCAL BOARD OF  
19 REVIEW UNDER THIS ACT INSOFAR AS THEY PERTAIN TO ISSUES ARISING OUT  
20 OF SECTION 27A.

21           (B) THE COUNTY SHALL PROVIDE 1 OF THE FOLLOWING:

22           (i) A COUNTYWIDE GENERAL BOARD OF REVIEW RESPONSIBLE FOR ALL OF  
23 THE DUTIES OF A LOCAL BOARD OF REVIEW UNDER THIS ACT NOT DELEGATED  
24 TO A SPECIALIZED BOARD OF REVIEW UNDER SUBDIVISION (A).

25           (ii) A GENERAL BOARD OF REVIEW FOR EACH OF THE REGIONS THAT MAY  
26 BE ESTABLISHED IN THE COUNTY UNDER SECTION 34(3)(K) RESPONSIBLE  
27 WITHIN ITS REGION FOR ALL OF THE DUTIES OF A LOCAL BOARD OF REVIEW

1 UNDER THIS ACT NOT DELEGATED TO A SPECIALIZED BOARD OF REVIEW UNDER  
2 SUBDIVISION (A).

3 (C) ANY REFERENCE IN THIS ACT TO A BOARD OF REVIEW FOR A  
4 TOWNSHIP, CITY, LOCAL TAX COLLECTING UNIT, ASSESSING DISTRICT OR  
5 UNIT, OR OTHER SIMILAR LOCAL-UNIT DESIGNATION SHALL BE CONSIDERED A  
6 REFERENCE TO A COUNTY-PROVIDED BOARD OF REVIEW PERFORMING PURSUANT  
7 TO SUBDIVISION (A) OR (B), AND A COUNTY-PROVIDED BOARD OF REVIEW,  
8 WHEN PERFORMING PURSUANT TO SUBDIVISION (A) OR (B), SHALL FOLLOW  
9 ALL OF THE REQUIREMENTS THAT WOULD OTHERWISE APPLY TO A LOCAL BOARD  
10 OF REVIEW, INCLUDING, BUT NOT LIMITED TO, ANY LOCAL POVERTY  
11 GUIDELINES ADOPTED BY THE ASSESSING DISTRICT UNDER SECTION 7U.

12 (7) BOARDS OF REVIEW CREATED PURSUANT TO SUBSECTION (6) SHALL  
13 SERVE EACH ASSESSING DISTRICT FOR WHICH THE COUNTY'S TAX OR  
14 EQUALIZATION DIRECTOR SERVES AS ASSESSOR OF RECORD UNDER SECTION  
15 10G(2), EXCEPT THAT AN ASSESSING DISTRICT RECEIVING THAT SERVICE  
16 MAY INDEPENDENTLY PROVIDE THE ASSESSING DISTRICT A BOARD OF REVIEW  
17 LIMITED TO PERFORMING ALL OF THE DUTIES OF A LOCAL BOARD OF REVIEW  
18 UNDER THIS ACT INsofar AS THEY PERTAIN TO VALUATION OF, AND  
19 EXEMPTION AND TRANSFER-OF-OWNERSHIP DETERMINATIONS FOR, RESIDENTIAL  
20 REAL PROPERTY.

21 (8) AN ASSESSING DISTRICT THAT EMPLOYS FOR ITSELF OR TOGETHER  
22 WITH 1 OR MORE OTHER ASSESSING DISTRICTS A LOCAL ASSESSOR OF RECORD  
23 UNDER SECTION 10G(1) SHALL DO 1 OF THE FOLLOWING:

24 (A) PROVIDE THE ASSESSING DISTRICT WITH A BOARD OF REVIEW  
25 PURSUANT TO THIS SECTION RESPONSIBLE FOR ALL OF THE DUTIES OF A  
26 LOCAL BOARD OF REVIEW UNDER THIS ACT.

1 (B) ACCEPT FOR THE ASSESSING DISTRICT THE SERVICES OF THE  
 2 COUNTY'S BOARDS OF REVIEW CREATED AND MAINTAINED PURSUANT TO  
 3 SUBSECTION (6) .

4 (C) ACCEPT FOR THE ASSESSING DISTRICT THE SERVICES OF THE  
 5 COUNTY'S BOARDS OF REVIEW CREATED AND MAINTAINED PURSUANT TO  
 6 SUBSECTION (6) , SUBJECT TO THE EXCEPTION THAT THE ASSESSING  
 7 DISTRICT MAY INDEPENDENTLY PROVIDE FOR THE ASSESSING DISTRICT A  
 8 BOARD OF REVIEW LIMITED TO PERFORMING ALL OF THE DUTIES OF A LOCAL  
 9 BOARD OF REVIEW UNDER THIS ACT INSOFAR AS THEY PERTAIN TO VALUATION  
 10 OF, AND EXEMPTION AND TRANSFER-OF-OWNERSHIP DETERMINATIONS FOR,  
 11 RESIDENTIAL REAL PROPERTY.

12 (9) BEGINNING JANUARY 1, 2022, TO SERVE ON A BOARD OF REVIEW  
 13 UNDER THIS ACT, WHETHER THE BOARD BE ONE PROVIDED BY THE ASSESSING  
 14 DISTRICT OR BY THE COUNTY, AN INDIVIDUAL MUST MEET BOTH OF THE  
 15 FOLLOWING QUALIFICATIONS:

16 (A) BY EDUCATION, EXPERIENCE, OR BOTH, POSSESS A SUBSTANTIAL  
 17 LEVEL OF PROPERTY TAX EXPERTISE DETERMINED PURSUANT TO SPECIFIC  
 18 QUALIFICATIONS PRESCRIBED BY THE STATE TAX COMMISSION.

19 (B) BE CERTIFIED BY THE STATE TAX COMMISSION AS ELIGIBLE TO  
 20 SERVE AS A MEMBER OF THE PARTICULAR TYPE OF BOARD OF REVIEW FOR  
 21 WHICH HE OR SHE IS SELECTED.

22 Sec. 34. (1) The county board of commissioners in each county  
 23 shall meet in April each year to determine **THE** county equalized  
 24 value, which ~~equalization~~ shall be completed and submitted along  
 25 with the tabular statement required by section 5 of ~~Act No. 44 of~~  
 26 ~~the Public Acts of 1911, being section 209.5 of the Michigan~~  
 27 ~~Compiled Laws, 1911 PA 44, MCL 209.5,~~ to the state tax commission



1 before the first Monday in May. The business ~~which~~**THAT** the **COUNTY**  
2 board **OF COMMISSIONERS** may perform shall be conducted at a public  
3 meeting of the **COUNTY** board **OF COMMISSIONERS** held in compliance  
4 with the open meetings act, ~~Act No. 267 of the Public Acts of 1976,~~  
5 ~~as amended, being sections 15.261 to 15.275 of the Michigan~~  
6 ~~Compiled Laws.~~**1976 PA 267, MCL 15.261 TO 15.275.** Public notice of  
7 the time, date, and place of the meeting shall be given in the  
8 manner required by ~~Act No. 267 of the Public Acts of 1976, as~~  
9 ~~amended.~~**THE OPEN MEETINGS ACT, 1976 PA 267, MCL 15.261 TO 15.275.**  
10 Each year the county board of commissioners shall advise the local  
11 taxing units ~~when~~**IF** the state tax commission increases the  
12 equalized value of the county as established by the ~~board of county~~  
13 **BOARD OF** commissioners, and each taxing unit other than a city,  
14 township, school district, intermediate school district, or  
15 community college district, shall immediately reduce its maximum  
16 authorized millage rate, as determined after any reduction ~~caused~~  
17 ~~by~~**PURSUANT TO** section 34d, so that ~~subsequent to~~**AFTER** the  
18 increase ordered by the state tax commission pursuant to ~~Act No. 44~~  
19 ~~of the Public Acts of 1911, as amended, being sections 209.1 to~~  
20 ~~209.8 of the Michigan Compiled Laws,~~**1911 PA 44, MCL 209.1 TO**  
21 **209.8,** total property taxes levied for that unit shall not exceed  
22 that which would have been levied for that unit at its maximum  
23 authorized millage rate, as determined after any reduction ~~caused~~  
24 ~~by~~**PURSUANT TO** section 34d, if there had not been an increase in  
25 valuation by the state **TAX COMMISSION**. If its state equalized  
26 valuation exceeds its assessed valuation by 5.0% or more in 1982 or

1 by any amount in 1983 or any year thereafter, a city or township  
2 shall reduce its maximum authorized millage rate, as determined  
3 after any reduction ~~caused by~~ **PURSUANT TO** section 34d, so that  
4 total property taxes levied for that unit do not exceed that which  
5 would have been levied based on its assessed valuation.

6 (2) The county board of commissioners shall examine the  
7 assessment rolls of the townships or cities and ascertain whether  
8 the real and personal property in the respective townships or  
9 cities has been equally and uniformly assessed at true cash value.  
10 If, on the examination, the county board of commissioners considers  
11 the assessments to be relatively unequal, it shall equalize the  
12 assessments by adding to or deducting from the valuation of the  
13 taxable property in a township or city an amount ~~which~~ **THAT** in the  
14 judgment of the county board of commissioners will produce a sum  
15 ~~which~~ **THAT** represents the true cash value of that property, and the  
16 amount added to or deducted from the valuations in a township or  
17 city shall be entered upon the records. The county board of  
18 commissioners and the state tax commission shall equalize real and  
19 personal property separately by adding to or deducting from the  
20 valuation of taxable real property, and by adding to or deducting  
21 from the valuation of taxable personal property in a township,  
22 city, or county, an amount ~~which~~ **THAT** will produce a sum ~~which~~ **THAT**  
23 represents the proportion of true cash value established by the  
24 legislature. Beginning December 31, 1980, the county board of  
25 commissioners and the state tax commission shall equalize  
26 separately the following classes of real property by adding to or  
27 deducting from the valuation of agricultural, developmental,

1 residential, commercial, industrial, and timber cutover taxable  
2 real property, and by adding to or deducting from the valuation of  
3 taxable personal property in a township, city, or county, an amount  
4 ~~as~~**THAT** will produce a sum ~~which~~**THAT** represents the proportion of  
5 true cash value established by the legislature. The tax roll and  
6 the tax statement shall clearly set forth the latest state  
7 equalized valuation for each item or property, which shall be  
8 determined by using a separate factor for personal property and a  
9 separate factor for real property as equalized. Beginning December  
10 31, 1980, the tax roll and the tax statement shall clearly set  
11 forth the latest state equalized valuation for each item or  
12 property, which shall be determined by using a separate factor for  
13 personal property and a separate factor for each classification for  
14 real property as equalized. Factors used in determining the state  
15 equalized valuation for real and personal property on the tax roll  
16 shall be rounded up to not less than 4 decimal places. Equalized  
17 values for both real and personal property shall be equalized  
18 uniformly at the same proportion of true cash value in the county.  
19 The county board of commissioners shall also cause to be entered  
20 upon its records the aggregate valuation of the taxable real and  
21 personal property of each township or city in its county as  
22 determined by the county board **OF COMMISSIONERS**. The county board  
23 of commissioners shall also make alterations in the description of  
24 any ~~land~~**PROPERTY** on the rolls ~~as is~~ necessary to render the  
25 descriptions conformable to the requirements of this act. After the  
26 rolls are equalized, each shall be certified to by the chairperson

1 and the clerk of the **COUNTY** board **OF COMMISSIONERS** and be delivered  
2 to the supervisor of the proper township or city, who shall file  
3 and keep the roll in his or her office.

4 (3) The county board of commissioners of a county shall  
5 establish and maintain a department to survey assessments and  
6 assist the board of commissioners in the matter of equalization of  
7 assessments, and may employ in that department **NECESSARY** technical  
8 and clerical personnel. ~~which in its judgment are considered~~  
9 ~~necessary.~~ The personnel of the department shall be under the  
10 direct supervision and control of a director of the tax or  
11 equalization department who may designate an employee of the  
12 department as his or her deputy. The director of the county tax or  
13 equalization department shall be appointed by the county board of  
14 commissioners. The county board of commissioners, through the  
15 department, may furnish assistance to local assessing officers **AND**  
16 **LOCAL BOARDS OF REVIEW** in the performance of duties imposed upon  
17 those officers **AND BOARDS** by this act, including the development  
18 and maintenance of accurate property descriptions, the discovery,  
19 listing, and valuation of properties for tax purposes, and the  
20 development and use of uniform valuation standards and techniques  
21 for the assessment of property. **THE COUNTY BOARD OF COMMISSIONERS**  
22 **SHALL ALSO, THROUGH THE DEPARTMENT, ESTABLISH AND MAINTAIN A COUNTY**  
23 **ASSESSING OFFICE, OVERSEEN AND ADMINISTERED BY A COUNTY ASSESSOR**  
24 **CERTIFIED AS A MASTER ASSESSING OFFICER OR ADVANCED ASSESSING**  
25 **OFFICER BY THE STATE TAX COMMISSION, TO ASSIST THE DIRECTOR OF TAX**  
26 **OR EQUALIZATION IN THE PERFORMANCE OF HIS OR HER DUTIES UNDER**  
27 **SECTION 10G(2). THE COUNTY ASSESSING OFFICE SHALL PERFORM ALL OF**

1 THE DUTIES PROVIDED FOR IN SUBDIVISIONS (A) TO (I) AND MAY  
2 UNDERTAKE 1 OR MORE OF THE ACTIVITIES PROVIDED FOR IN SUBDIVISIONS  
3 (J) TO (O), AS FOLLOWS:

4 (A) USE A COMPUTER-ASSISTED MASS APPRAISAL SYSTEM THAT IS  
5 APPROVED BY THE STATE TAX COMMISSION AS HAVING SUFFICIENT SOFTWARE  
6 CAPABILITIES TO MEET THE REQUIREMENTS OF THIS ACT AND TO STORE AND  
7 BACK UP NECESSARY DATA.

8 (B) FOLLOW A POLICY APPROVED BY THE STATE TAX COMMISSION FOR  
9 THE PUBLIC INSPECTION OF ITS RECORDS.

10 (C) MAINTAIN REASONABLE OFFICE HOURS AND TELEPHONE  
11 AVAILABILITY, INCLUDING AT LEAST 8 HOURS PER WEEK DURING WHICH THE  
12 COUNTY ASSESSOR IS PHYSICALLY PRESENT IN THE OFFICE, AND NORMAL  
13 BUSINESS HOURS THROUGHOUT THE WEEK DURING WHICH THE COUNTY ASSESSOR  
14 IS AVAILABLE BY TELEPHONE AND ELECTRONIC MAIL.

15 (D) PROVIDE TAXPAYERS ONLINE ACCESS TO INFORMATION REGARDING  
16 ITS ASSESSMENT SERVICES, INCLUDING, BUT NOT LIMITED TO, PARCEL  
17 INFORMATION, LAND VALUE MAPS, LAND ADJUSTMENTS, AND ECONOMIC  
18 CONDITION FACTORS.

19 (E) PROVIDE NOTICE TO TAXPAYERS OF ALL CHANGES IN ASSESSMENT  
20 AND DENIALS OF EXEMPTION CLAIMS.

21 (F) PROVIDE A PROCESS BY WHICH AN ASSESSMENT ADMINISTRATION  
22 BOARD OR THE COUNTY ASSESSOR OR HIS OR HER DESIGNEE, PURSUANT TO  
23 STATE TAX COMMISSION GUIDANCE, INFORMALLY HEARS AND ATTEMPTS TO  
24 RESOLVE ASSESSMENT VALUATION DISPUTES BROUGHT BY TAXPAYERS BEFORE  
25 THE MARCH MEETING OF THE BOARD OF REVIEW.

26 (G) MEET INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

1 STANDARDS REGARDING RECOMMENDED STAFFING LEVELS BASED ON THE NUMBER  
2 AND COMPLEXITY OF PARCELS ACROSS ALL SERVED ASSESSING DISTRICTS,  
3 UNLESS THE STATE TAX COMMISSION GRANTS A WAIVER, IN ACCORDANCE WITH  
4 COMMISSION GUIDANCE, BASED ON A DETERMINATION THAT THE STAFFING  
5 LEVELS OF THE COUNTY ASSESSING OFFICE ARE SUFFICIENT TO PERFORM THE  
6 ASSESSMENT FUNCTION.

7 (H) ASSURE THAT ITS SUPPORT STAFF IS SUFFICIENTLY TRAINED,  
8 REQUIRE THAT ITS ASSESSORS MAINTAIN THEIR CERTIFICATION LEVELS, AND  
9 REQUIRE THAT MEMBERS OF ITS BOARDS OF REVIEW ANNUALLY ATTEND BOARD  
10 OF REVIEW TRAINING APPROVED BY THE STATE TAX COMMISSION.

11 (I) DEDICATE ALL REVENUES COLLECTED FROM ITS SHARE OF PROPERTY  
12 TAX ADMINISTRATION FEES, AS DESCRIBED IN SECTION 10G(6), TO  
13 ASSESSMENT ADMINISTRATION.

14 (J) EMPLOY AS DEPUTY COUNTY ASSESSOR AN INDIVIDUAL CERTIFIED  
15 BY THE STATE TAX COMMISSION AS AN ADVANCED ASSESSING OFFICER OR A  
16 MASTER ASSESSING OFFICER.

17 (K) ESTABLISH APPRAISAL REGIONS WITHIN THE COUNTY AS NEEDED TO  
18 IMPROVE THE EFFICIENCY OF THE COUNTY ASSESSOR'S OFFICE, AND, FOR  
19 EACH APPRAISAL REGION, APPOINT A DIRECTOR, CERTIFIED AS AN ADVANCED  
20 ASSESSING OFFICER OR MASTER ASSESSING OFFICER BY THE STATE TAX  
21 COMMISSION, TO APPRAISE ALL REAL PROPERTY WITHIN THE REGION THAT IS  
22 NOT CLASSIFIED AS INDUSTRIAL OR COMMERCIAL REAL PROPERTY.

23 (L) EMPLOY A REAL PROPERTY DIRECTOR, CERTIFIED AS AN ADVANCED  
24 ASSESSING OFFICER OR MASTER ASSESSING OFFICER BY THE STATE TAX  
25 COMMISSION, TO APPRAISE ALL REAL PROPERTY WITHIN THE REGION THAT IS  
26 CLASSIFIED AS INDUSTRIAL OR COMMERCIAL REAL PROPERTY IN THE COUNTY.

27 (M) EMPLOY A PERSONAL PROPERTY DIRECTOR, CERTIFIED AS AN

1    ADVANCED ASSESSING OFFICER OR MASTER ASSESSING OFFICER BY THE STATE  
 2    TAX COMMISSION, TO APPRAISE AND AUDIT ALL PERSONAL PROPERTY IN THE  
 3    COUNTY.

4           (N) EMPLOY AN APPEALS DIRECTOR, CERTIFIED AS AN ADVANCED  
 5    ASSESSING OFFICER OR MASTER ASSESSING OFFICER BY THE STATE TAX  
 6    COMMISSION, TO MANAGE PROPERTY TAX APPEALS PERTAINING TO PROPERTY  
 7    IN THE COUNTY.

8           (O) EMPLOY ADDITIONAL ASSESSORS AS NEEDED TO IMPROVE THE  
 9    EFFICIENCY OF THE OFFICE.

10           (4) The supervisor of a township or, with the approval of the  
 11   governing body, the certified assessor of a township or city, or  
 12   the intermediate district board of education, or the board of  
 13   education of an incorporated city or village aggrieved by the  
 14   action of the county board of commissioners ~~in~~ in equalizing the  
 15   valuations of the townships or cities of the county ~~may~~ may appeal  
 16   from the determination to the ~~state~~-tax tribunal in the manner  
 17   provided by law. An appeal from the determination by the county  
 18   board of commissioners shall be filed with the clerk of the  
 19   tribunal by a written or printed petition ~~which~~-**THAT** shall set  
 20   forth in detail the reasons for taking the appeal. The petition  
 21   shall be signed and sworn to by the supervisor, the certified  
 22   assessor, or a majority of the members of the board of education  
 23   taking the appeal, shall show that a certain township, city, or  
 24   school district has been discriminated against in the equalization,  
 25   and shall ~~pray~~-**REQUEST** that the ~~state~~-tax tribunal proceed at its  
 26   earliest convenience to review the action from which the appeal is

1 taken. The ~~state-tax~~ tribunal shall, upon hearing, determine if ~~in~~  
2 ~~its judgment there is a showing that~~ the equalization complained of  
3 is unfair, unjust, inequitable, or discriminatory. The ~~state-tax~~  
4 tribunal ~~shall have~~ **HAS** the same authority to consider and pass  
5 upon the action and determination of the county board of  
6 commissioners in equalizing valuations as it has to consider  
7 complaints relative to the assessment and taxation of property. The  
8 ~~state-tax~~ tribunal may order the county board of commissioners to  
9 reconvene and to cause the assessment rolls of the county to be  
10 brought before it, may summon the commissioners of the county to  
11 give evidence in relation to the equalization, and may take further  
12 action and may make further investigation ~~in the premises~~ as it  
13 considers necessary. The ~~state-tax~~ tribunal shall fix a valuation  
14 on all property of the county. If the ~~state-tax~~ tribunal decides  
15 that the determination and equalization made by the county board of  
16 commissioners is correct, further action shall not be taken. If the  
17 ~~state-tax~~ tribunal, after the hearing, decides that the valuations  
18 of the county were improperly equalized, it shall proceed to make  
19 deductions from, or additions to, the valuations of the respective  
20 townships, cities, or school districts as ~~may be considered proper,~~  
21 ~~and in so doing the tribunal shall have~~ **NECESSARY, WITH** the same  
22 powers as ~~THAT~~ the county board of commissioners had in the first  
23 instance. The deductions or additions shall decrease or increase  
24 the state equalized valuation of the local unit affected but shall  
25 not increase or decrease the total state equalized valuation of the  
26 county in the case of an appeal under this section to the ~~state-tax~~  
27 tribunal. If the tax tribunal finds that the valuations of a class



1 of property in a county were improperly equalized by that county  
2 and determines that the total value of that class of property in  
3 the county may not be at the level required by law, ~~prior to~~**BEFORE**  
4 entry of a final order, ~~the~~ tax tribunal shall forward its  
5 findings and determination to the state tax commission. Within 90  
6 days after receiving the findings and determination of the tax  
7 tribunal, the state tax commission shall determine whether the  
8 state equalized valuation of that class of property in the county  
9 was set at the level prescribed by law or should be revised to  
10 provide uniformity among the counties and shall enter an order  
11 consistent with the state tax commission's findings. The tax  
12 tribunal shall enter a final order based upon the revised state  
13 equalized valuation, if any, ~~which~~**THAT** is adopted by the state tax  
14 commission. The ~~state~~-tax tribunal immediately after completing its  
15 revision of the equalization of the valuation of the several  
16 assessment districts shall report its action to the county board of  
17 commissioners and board of education if the board has instituted  
18 the appeal by filing its report with the clerk of the county board  
19 of commissioners. The action of the ~~state~~-tax tribunal ~~in the~~  
20 ~~premises~~ shall constitute the equalization of the county for the  
21 tax year.

22 ~~—— (5) For purposes of appeals pursuant to subsection (4) in 1981~~  
23 ~~only, an agent of a supervisor, including an assessor, shall be~~  
24 ~~considered to have the authority to file and sign a petition for an~~  
25 ~~appeal, and any otherwise timely submitted petition in 1981 by an~~  
26 ~~agent of a supervisor shall be reviewed by the tribunal as if~~

1 ~~submitted by the supervisor.~~

2       Enacting section 1. This amendatory act takes effect January  
3 1, 2019.

4       Enacting section 2. It is the intent of the legislature to  
5 appropriate sufficient money to provide funding for training and  
6 start-up costs for the transition of some assessment and board-of-  
7 review services to the county level pursuant to this amendatory  
8 act, including, but not limited to, necessary costs incurred to  
9 increase the number of assessors certified by the state tax  
10 commission as master assessing officers and advanced assessing  
11 officers and to train and certify members of local, regional, and  
12 specialized boards of review.