211.22 Incorrect statement; inability to obtain statement; examination under oath of person having knowledge of amount or value of property; books and records; affidavits; preservation; assessment.

Sec. 22. (1) If a supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department is satisfied that a statement required under section 19 is incorrect, or if a statement required under section 19 cannot be obtained from the person, firm, or corporation whose property is assessed, a supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department may examine, under oath to be administered by the supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department, any person he or she believes has knowledge of the amount or value of any property owned, held, or controlled by the person neglecting, refusing, or omitting to be examined or to furnish the statement required under section 19.

(2) A person who files an affidavit claiming an exemption for personal property under section 9o shall maintain adequate books and records relating to the description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of all industrial personal property and commercial personal property owned by, leased by, or in the possession of that person or a related entity for 4 years after filing an affidavit claiming the exemption. A person who files an affidavit claiming an exemption for personal property under section 9o shall provide access to the books and records relating to the description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of all industrial personal property and commercial personal property owned by, leased by, or in the possession of that person or a related entity if requested by the assessor of the local tax collecting unit, county equalization department, or department of treasury for 4 years immediately succeeding the year in which that person files an affidavit claiming the exemption.

(3) A person who files an affidavit claiming an exemption for personal property under section 9m or 9n shall maintain adequate books and records relating to the description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of that personal property; the customary industrial use for that personal property; and the asset classification grouping of that personal property as applied in mass appraisal techniques for assessing purposes until that personal property is no longer eligible for exemption under section 9m or 9n. A person who claims an exemption for personal property under section 9m or 9n shall provide access to the books and records relating to the description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of that personal property; the customary industrial use for that personal property; and the asset classification grouping of that personal property as applied in mass appraisal techniques for assessing purposes if requested by the assessor of the local tax collecting unit, county equalization department, or department of treasury in any year in which that person claims an exemption for that personal property under section 9m or 9n.

(4) The assessor of a local tax collecting unit shall preserve all affidavits claiming an exemption for personal property filed under sections 9m, 9n, and 9o for not less than 4 years after completion of the assessment roll for which the affidavits are filed.

(5) A supervisor or assessing officer is authorized to assess to a person, firm, or corporation subject to assessment the amount of real and personal property the supervisor or assessing officer considers reasonable and just.


Popular name: Act 206