

SUBSTITUTE FOR  
HOUSE BILL NO. 5110

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 10e (MCL 211.10e), as added by 1986 PA 223.

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

1       Sec. 10e. (1) All assessing officials ~~—~~ whose duty it is  
2 to assess real or personal property on which ~~real or personal~~  
3 property taxes are levied by any taxing unit of ~~the~~ THIS state  
4 ~~—~~ shall use only the official assessor's manual or ~~any~~ A  
5 manual approved by the state tax commission ~~—~~ consistent with  
6 the official assessor's manual, TOGETHER with ~~their~~ THE latest  
7 supplements, as prepared or approved by the state tax commission  
8 as a guide in preparing assessments. ~~Beginning with the tax~~  
9 ~~assessing year 1978, all~~  
10       (2) ALL assessing officials shall maintain records relevant  
11 to the assessments, including appraisal record cards, personal

**HB5110, As Passed House, December 9, 1997**

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1 property records, historical assessment data, tax maps, and land  
2 value maps consistent with standards set forth in the OFFICIAL  
3 assessor's manual. ~~published by the state tax commission.~~

4 (3) NOT LATER THAN DECEMBER 31, 1998 AND EVERY 3 YEARS AFTER  
5 1998, THE STATE TAX COMMISSION SHALL REVIEW THE PERSONAL PROPERTY  
6 DEPRECIATION TABLES SET FORTH IN THE OFFICIAL ASSESSOR'S MANUAL  
7 AND, IF NECESSARY, REVISE THE PERSONAL PROPERTY DEPRECIATION  
8 TABLES TO ACCURATELY REFLECT THE MARKET VALUE OF THE PERSONAL  
9 PROPERTY TO BE DEPRECIATED.