STATE BOARD OF EQUALIZATION

Act 44 of 1911

AN ACT to create a state board of equalization; to prescribe its powers and duties; to provide that said board shall be furnished with certain information by the several boards of supervisors and by the state tax commission; to provide for meeting the expense authorized by this act, and to repeal all acts or parts of acts contravening the provisions of this act.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911 ;-- Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957
Popular Name: State Board of Equalization Act

The People of the State of Michigan enact:

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209.1 State board of equalization; creation; qualifications of appointees, term, vacancies.

Sec. 1.

There is hereby created a state board of equalization to consist of the state tax commission and 4 members appointed by the governor, by and with the advice and consent of the senate. Five members constitute a quorum for all official business: Provided, however, That not more than 2 members of the said quorum shall be members of the state tax commission. One of the appointed members shall be a person having knowledge of rural property values and experience in the administration of property tax assessments in this state. One of the members shall be a person having experience in the valuation of urban property valuations and in the administration of property tax assessments in this state. One of the members shall have experience in the valuation of industrial and commercial property and in the administration of property tax assessments in this state. The other member shall be a person having knowledge of and experience in local government finance in this state. Within 60 days after the effective date of this 1962 amendatory act, the governor shall appoint the 4 members, 1 for a term of 4 years, 1 for a term of 3 years, 1 for a term of 2 years, and 1 for a term of 1 year. Their successors shall be appointed for terms of 4 years each. With the exception of the state tax commission, no appointed member of this board shall hold any other state office that has any power to appropriate or levy tax funds nor shall he have served as a member of the state tax commission for any period within 3 years prior to his appointment. Vacancies in the membership shall be filled in like manner for the unexpired term. The board shall exercise such powers and perform such duties as are herein prescribed.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911 ;-- CL 1915, 160 ;-- Am. 1919, Act 330, Imd. Eff. May 13, 1919 ;-- CL 1929, 3696 ;-- CL 1948, 209.1 ;-- Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957 ;-- Am. 1962, Act 194, Eff. Mar. 28, 1963
Popular Name: State Board of Equalization Act

209.2 State board of equalization; annual meeting; purpose; conducting business at public meeting; notice of meeting.

Sec. 2.

(1) The state board of equalization shall meet annually in the city of Lansing on the second Monday in May for the purpose of equalizing the assessments on all taxable property in this state, except that property assessed under laws enacted pursuant to sections 4 and 5 of article 10 of the state constitution of 1963.

(2) The business which the state board of equalization may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911 ;-- CL 1915, 161 ;-- Am. 1919, Act 330, Imd. Eff. May 13, 1919 ;-- CL 1929, 3697 ;-- CL

1948, 209.2 ;-- Am. 1949, Act 287, Eff. Sept. 23, 1949 ;-- Am. 1955, Act 18, Imd. Eff. Mar. 29, 1955 ;-- Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957 ;-- Am. 1977, Act 160, Imd. Eff. Nov. 8, 1977
Popular Name: State Board of Equalization Act

209.3 State board of equalization; organization; chairperson; secretary; keeping and filing record of proceedings; oath; quorum; availability of certain writings to public.

Sec. 3.

(1) The board shall organize by choosing a member as chairperson. The secretary of the state tax commission shall act as secretary and shall keep a record of all the proceedings of the board. The record, when certified by the chairperson and secretary, shall be filed in the office of the state treasurer within 5 days after adjournment of the board.

(2) The members constituting the board shall take and subscribe the constitutional oath of office. The oaths shall be filed and preserved with the proceedings of the board. Three members of the board shall constitute a quorum for the transaction of business.

(3) A writing prepared, owned, used, in the possession of, or retained by the state board of equalization in the performance of an official function shall be made available to the public in compliance with the freedom of information act, 1976 PA 442, MCL 15.231 to 15.246.

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History: 1911, Act 44, Imd. Eff. Apr. 5, 1911 ;-- CL 1915, 162 ;-- CL 1929, 3698 ;-- CL 1948, 209.3 ;-- Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957 ;-- Am. 1977, Act 160, Imd. Eff. Nov. 8, 1977 ;-- Am. 2002, Act 154, Imd. Eff. Apr. 8, 2002
Popular Name: State Board of Equalization Act

209.4 Tabular statement showing assessed and equalized valuations; preparation; copies; session; meeting of board; determination whether relative valuation between several counties equal and uniform; equalization; certification of equalized valuation; basis for apportionment; certified transcript of determination; determining level of state equalized valuation of class of property; order.

Sec. 4.

(1) After the state board of equalization has been organized, it shall proceed to examine the tabular statements and data furnished by the county boards of commissioners and state tax commission. The state board of equalization shall then prepare and print a tabular statement showing, by county in an aggregate amount, and by county for personal property and each classification of real property, the total assessed valuation, the valuation as equalized by the county board of commissioners for the current year, the valuation as equalized at the last preceding session of the state board of equalization, and the valuation recommended by the state tax commission. The state board of equalization shall direct the secretary to forward a copy of the statement to the director of the tax or equalization department of each county in this state immediately. Except as provided in subsection (2), the state board of equalization may continue in session until the fourth Monday in May for the purpose of considering the reports from the assessing officers, county boards of commissioners, and the state tax commission. The state board of equalization shall meet in the city of Lansing on the fourth Monday in May to hear the representatives of the several counties as provided in this act. The state board of equalization shall determine whether the relative valuation between the several counties of the property within classifications used for equalization by the counties under section 34 of the general property tax act, 1893 PA 206, MCL 211.34, is equal and uniform, taking into consideration the location, soil, mineral wealth, improvements, productions, and facilities. The state board of equalization shall also determine whether the value of personal property in the several counties has been uniformly estimated and determined according to the best information that can be derived from this state or from any other source. After examination of the data and evidence furnished, if the valuation of the applicable classification of property in any county is determined to be at more or less than the true cash value of the property in that classification within the county, the state board of equalization shall equalize real and personal property in the same manner as required of county boards of commissioners under section 34 of the general property tax act, 1893 PA 206, MCL 211.34, by adding to or deducting from the applicable valuations in a county those amounts that will produce a sum that represents the proportion of true cash value established by the legislature. If equalization is required under this section according to classifications of real or personal property, or both, the state board of

equalization shall retain property within the classifications established for purposes of the county equalization pursuant to section 34 of the general property tax act, 1893 PA 206, MCL 211.34. The valuation of the several counties as equalized shall be certified by the chairperson and secretary of the state board of equalization and filed in the office of the state treasurer and the state tax commission, and shall be the basis for apportionment of all state taxes until another equalization is made. The secretary of the state tax commission after the determination of the state board of equalization has been filed in his or her office, immediately shall send a certified transcript of the determination to the treasurer of each county, who shall cause the certified transcript to be placed on file in his or her office available for public inspection.

(2) Within 90 days after receiving the findings and determination of the tax tribunal pursuant to section 34(4) of the general property tax act, 1893 PA 206, MCL 211.34, the state tax commission acting as the state board of equalization shall determine whether the state equalized valuation of that class of property in the county was set at the level prescribed by law or should be revised to provide uniformity among the counties and shall enter an order consistent with the findings.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911 ;-- CL 1915, 163 ;-- Am. 1919, Act 330, Imd. Eff. May 13, 1919 ;-- CL 1929, 3699 ;-- CL 1948, 209.4 ;-- Am. 1949, Act 287, Eff. Sept. 23, 1949 ;-- Am. 1953, Act 24, Eff. Oct. 2, 1953 ;-- Am. 1955, Act 18, Imd. Eff. Mar. 29, 1955 ;-- Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957 ;-- Am. 1960, Act 106, Imd. Eff. Apr. 26, 1960 ;-- Am. 1971, Act 28, Imd. Eff. May 19, 1971 ;-- Am. 1981, Act 52, Imd. Eff. May 19, 1981 ;-- Am. 1986, Act 143, Imd. Eff. July 2, 1986 ;-- Am. 2001, Act 36, Imd. Eff. June 29, 2001 ;-- Am. 2002, Act 154, Imd. Eff. Apr. 8, 2002
Compiler's Notes: Section 2 of Act 52 of 1981 provides: "This amendatory act shall take effect for assessments made for 1981 ad valorem property tax levies and for all levies thereafter."
Popular Name: State Board of Equalization Act

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209.4a Equalized valuation for 1992 to equal 1991 equalized valuation; adjustment.

Sec. 4a.

Notwithstanding section 4, for 1992 the valuation as equalized for each separately equalized classification of property for each county that would otherwise have been determined under section 4 shall equal the 1991 valuation as equalized except as adjusted to reflect the changes to valuation as equalized allowed under section 10 of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.10 of the Michigan Compiled Laws.

History: Add. 1992, Act 32, Imd. Eff. Apr. 17, 1992
Popular Name: State Board of Equalization Act

209.5 County boards of commissioners; equalization of assessment rolls; duties of assessing officers and clerks of county boards of commissioners; transmitting tabular statement to state tax commission and state board of equalization; property to be excluded from statement; 1-time extension of deadlines.

Sec. 5.

(1) Subject to subsection (3), at the regular meeting of the boards of commissioners of the several counties held on the Tuesday following the second Monday in April each year, the boards of commissioners shall equalize the assessment rolls in the manner provided by law. Subject to subsection (3), the equalization must be completed before the first Monday in May.

(2) Before these meetings, each assessing officer shall add up the columns of his or her assessment roll, enumerating the number of acres of land and the value of the real and personal property assessed, to show the aggregate of each. The director of the tax or equalization department of each county shall prepare a tabular statement from the aggregates of the several rolls of the number of acres of land and the value of the personal property and each classification of real property in each township and city as assessed, and also the aggregate valuation of the personal property and each classification of real property appearing on each roll as equalized by the county board of commissioners pursuant to section 34 of the general property tax act, 1893 PA 206, MCL 211.34. The director of the tax or equalization department shall make a certified copy of the tabular statement, signed by the chairperson and clerk of the county board of commissioners and the director of the tax or equalization

department, and shall, subject to subsection (3), transmit the statement to the secretary of the state tax commission on or before the first Monday in May, who shall present the statement to the state board of equalization immediately following its organization. The statement and copy of the statement must not embrace any property assessed under laws enacted pursuant to section 5 of article 9 of the state constitution of 1963, or on which specific taxes are imposed, or for which alternative means of taxation in lieu of general ad valorem taxation are provided by law.

(3) The deadlines provided for in subsections (1) and (2) are subject to the 1-time extensions provided for in section 33a(1)(b) of the general property tax act, 1893 PA 206, MCL 211.33a.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911 ;-- CL 1915, 164 ;-- Am. 1921, Act 8, Imd. Eff. Mar. 18, 1921 ;-- CL 1929, 3700 ;-- CL 1948, 209.5 ;-- Am. 1949, Act 287, Eff. Sept. 23, 1949 ;-- Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957 ;-- Am. 1964, Act 138, Eff. Aug. 28, 1964 ;-- Am. 1981, Act 52, Imd. Eff. May 19, 1981 ;-- Am. 2001, Act 36, Imd. Eff. June 29, 2001 ;-- Am. 2020, Act 251, Eff. Dec. 29, 2020
Compiler's Notes: Section 2 of Act 52 of 1981 provides: "This amendatory act shall take effect for assessments made for 1981 ad valorem property tax levies and for all levies thereafter."
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209.6 State tax commission; statement to state board of equalization.

Sec. 6.

It shall be the duty of the state tax commission to submit to the state board of equalization a statement showing the actual cash value of taxable real and personal property in each county in the state as ascertained and determined by its most recent examination of property values. The commission shall furnish such other information relative to property conditions and values as the state board of equalization may require, and shall assist in every possible way to bring about fair, equal and uniform valuations between the several counties in the state.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911 ;-- CL 1915, 165 ;-- CL 1929, 3701 ;-- CL 1948, 209.6 ;-- Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957
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209.7 State board of equalization; county representation.

Sec. 7.

Any county may be represented before said board of equalization by such person or persons as shall be appointed for that purpose by the board of supervisors. The date and time of appearance of any such representative shall be fixed by the state board of equalization upon written request of each county desiring to be heard by its duly appointed representative.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911 ;-- CL 1915, 166 ;-- CL 1929, 3702 ;-- CL 1948, 209.7 ;-- Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957
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209.8 State board of equalization; compensation and expenses of appointed members and assistants; copies of proceedings.

Sec. 8.

Each appointed member of the board shall be entitled to $25.00 per day for each day of actual attendance at

meetings of the board, and to his actual and necessary traveling and other expenses incurred in the performance of his official duties. The board may appoint such employees and assistants as shall be necessary for the proper exercise of the powers hereby granted. The compensation and expenses of the appointed members and assistants and employees shall be paid from appropriations made therefor by the legislature. The board shall determine the number of bound copies of the proceedings of the board as it deems necessary for the use of the state, the costs of which shall be paid from appropriations made therefor by the legislature.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911 ;-- CL 1915, 167 ;-- CL 1929, 3703 ;-- CL 1948, 209.8 ;-- Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957
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209.9 Repealed. 1957, Act 30, Imd. Eff. Apr. 26, 1957.

Compiler's Notes: The repealed section made an appropriation from the general fund for publication of assessment board proceedings and required a tax sufficient to reimburse the general fund.
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