

Act No. 135  
Public Acts of 1991  
Approved by the Governor  
November 9, 1991  
Filed with the Secretary of State  
November 12, 1991

**STATE OF MICHIGAN  
86TH LEGISLATURE  
REGULAR SESSION OF 1991**

Introduced by Senators Honigman, Dunaskiss and Carl

## **ENROLLED SENATE BILL No. 42**

AN ACT to amend section 10 of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," as amended by Act No. 15 of the Public Acts of 1991, being section 211.10 of the Michigan Compiled Laws.

*The People of the State of Michigan enact:*

Section 1. Section 10 of Act No. 206 of the Public Acts of 1893, as amended by Act No. 15 of the Public Acts of 1991, being section 211.10 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 10. (1) Except as otherwise provided in this section, an assessment of all the property in the state, liable to taxation, shall be made annually in the several townships, villages, and cities by the supervisors of the several townships, or in villages and cities if provision is made in the acts of incorporation or charter for an assessing officer, by an assessing officer, as provided in this act.

(2) In 1992, the assessment as equalized for the 1991 tax year shall be used on the assessment roll and shall be adjusted only to reflect additions and losses, as those terms are defined in section 34d, and splits and combinations that have occurred. Additions and losses and splits and combinations shall be valued at 1991 levels.

(3) Notwithstanding any provision to the contrary in the act of incorporation or charter of a village, an assessment for village taxes shall be identical to the assessment made by the township supervisor in which the village is located, and tax statements shall set forth clearly the state equalized value of the individual properties in the village upon which authorized millages are levied.

(4) If a nonresident of the taxing unit against whom an assessment is made requests in writing information relative to the amount of the assessment against his or her property, the supervisor or assessing officer, within a reasonable length of time, shall reply to the request.

(5) Notwithstanding any other contrary provisions in this act, all of the following apply to the amount on the assessment roll for 1992 under subsection (2):

(a) The equalized value of property in a city, township, or county shall be adjusted only to reflect the additions and losses and splits and combinations allowed under subsection (2), tax tribunal changes to 1991 assessments, and the amount by which assessments were changed by the board of review for appeals under subsection (9).

(b) Millage reductions under section 34d shall not be calculated. However, millage reductions under sections 24e and 34 shall be applied.

(c) The board of review meeting under sections 29 or 30 shall convene and fulfill its required duties except that only appeals concerning the valuation of property for which additions and losses and splits and combinations allowed under subsection (2) have occurred, appeals under subsection (9), and exemptions shall be heard.

(d) Other provisions or requirements relating to assessments do not apply except those relating to the valuation of additions and losses or splits and combinations allowed under subsection (2) or omissions and corrections.

(6) Subsections (2), (5)(a), (5)(c), and (5)(d) do not apply to the assessment of personal property. For purposes of this subsection, personal property does not include buildings described under section 14(6) or leasehold improvements valued as if they were real property.

(7) A person whose appeal is not permitted under subsection (5)(c) for 1992 may appear before the 1992 board of review to protest the 1991 assessment used for the 1992 assessment and any change in the assessment determined appropriate by the board of review shall be documented and immediately forwarded to the local assessor but shall not affect the 1991 assessment used for the 1992 assessment. The assessor shall consider this information in preparing the 1993 assessment and the board of review meeting in March of 1993 shall consider this information in reviewing appeals of 1993 assessments.

(8) An appearance under subsection (7) shall be considered a protest for all purposes required by law.

(9) An owner of property may appeal in 1992 the 1991 assessment used for the 1992 assessment to the board of review if the owner did not appeal that assessment in 1991 and if the owner acquired the property after January 1, 1991 in 1 of the following ways:

(a) By will or devise.

(b) Through foreclosure or forfeiture of a recorded instrument under chapter 31, 32, or 57 of the Revised Judicature Act of 1961, Act No. 236 of the Public Acts of 1961, being sections 600.3101 to 600.3280 and 600.5701 to 600.5785 of the Michigan Compiled Laws, or through deed or conveyance in lieu of a foreclosure or forfeiture.

(c) By a bona fide arms-length transaction.

(10) A designated agent who is subject to Act No. 125 of the Public Acts of 1966, being sections 565.161 to 565.163 of the Michigan Compiled Laws, and who has received a tax statement in 1991 shall reflect the changes made by Act No. 15 of the Public Acts of 1991 in the escrow account maintained for the payment of taxes in 1992.

This act is ordered to take immediate effect.

Secretary of the Senate.

Clerk of the House of Representatives.

Approved

Governor.

