

HOUSE BILL No. 4246

February 12, 1991, Introduced by Reps. Brackenridge, Hoekman, London, Rocca, Dresch, Strand, Dalman, Walberg, Muxlow, Fitzgerald, Jaye, Dolan, McBryde, Bouchard, Bodem, Robertson, Law, Sikkema, Gilmer, Willis Bullard, DeLange, Horton, Munsell, Randall, Gnodtke, Middaugh and Van Singel and referred to the Committee on Taxation.

A bill to amend section 10 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

being section 211.10 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 10 of Act No. 206 of the Public Acts of
2 1893, being section 211.10 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 10. (1) An assessment of all the property in the
5 state, liable to taxation, shall be made annually THROUGH 1990 in
6 the several townships, villages, and cities ~~thereof~~ by the
7 supervisors of the several townships, or in villages and cities
8 ~~where~~ IF provision is made in the acts of incorporation or
9 charter for an assessing officer, ~~then~~ by ~~such~~ AN assessing
10 officer, as ~~hereinafter~~ provided IN THIS ACT.

1 (2) BEGINNING IN 1991 AND EACH YEAR AFTER 1991, ALL PROPERTY
2 IN THE STATE SUBJECT TO TAXATION SHALL BE ASSESSED BIENNIALY IN
3 THE TOWNSHIPS, VILLAGES, AND CITIES. HOWEVER, IF THE CONSTITU-
4 TIONAL AMENDMENT THAT LIMITS GENERAL AD VALOREM PROPERTY TAX REV-
5 ENUE INCREASES TO INCREASES IN THE GENERAL PRICE LEVEL OR 5%,
6 WHICHEVER IS LESS, IS APPROVED IN 1992, PROPERTY SHALL AGAIN BE
7 ASSESSED ON AN ANNUAL BASIS. IN A YEAR IN WHICH AN ASSESSMENT IS
8 NOT MADE, THE ASSESSMENT MADE THE PRIOR YEAR SHALL BE USED ON THE
9 ASSESSMENT ROLL AND SHALL BE ADJUSTED ONLY TO REFLECT ADDITIONS
10 AND LOSSES, AS THOSE TERMS ARE DEFINED IN SECTION 34D EXCEPT NOT
11 INCLUDING IMPROVEMENTS TO EXISTING STRUCTURES, THAT HAVE
12 OCCURRED. HOWEVER, IN 1992, THE ASSESSMENTS SHALL BE ADJUSTED TO
13 REFLECT THE REQUIRED REDUCTION IN THE PERCENTAGE OF TRUE CASH
14 VALUE AT WHICH PROPERTY IS ASSESSED UNDER SECTION 27A.

15 (3) Notwithstanding any provision to the contrary in the act
16 of incorporation or charter of a village, an assessment for vil-
17 lage taxes shall be identical to the assessment made by the town-
18 ship supervisor in which the village is located, and tax state-
19 ments shall set forth clearly the state equalized value of the
20 individual properties in the village upon which authorized mill-
21 ages are levied.

22 (4) ~~Whenever~~ IF a nonresident of the taxing unit against
23 whom an assessment is made ~~shall request~~ REQUESTS in writing
24 information relative to the amount of the assessment against his
25 OR HER property, the supervisor or assessing officer, within a
26 reasonable length of time, shall ~~make~~ reply ~~thereto~~ TO THE
27 REQUEST.

1 (5) NOTWITHSTANDING ANY OTHER CONTRARY PROVISIONS IN THIS
2 ACT, IF PROPERTY IS ASSESSED BIENNIALY AS PROVIDED IN
3 SUBSECTION (2), ALL OF THE FOLLOWING APPLY:

4 (A) IN A YEAR IN WHICH AN ASSESSMENT IS NOT MADE, THE EQUAL-
5 IZED VALUE OF PROPERTY IN A CITY OR TOWNSHIP SHALL BE ADJUSTED
6 ONLY TO REFLECT THE ADDITIONS AND LOSSES ALLOWED UNDER
7 SUBSECTION (2) THAT HAVE OCCURRED.

8 (B) MILLAGE REDUCTIONS UNDER SECTION 34D SHALL BE CALCULATED
9 ONLY IN THE YEAR OF AN ASSESSMENT. MILLAGE REDUCTIONS UNDER SEC-
10 TIONS 24E AND 34 SHALL BE APPLIED IN THE YEAR OF AN ASSESSMENT
11 AND THE FOLLOWING YEAR.

12 (C) THE BOARD OF REVIEW MEETING UNDER SECTION 30 SHALL CON-
13 VENE AND FULFILL ITS REQUIRED DUTIES EACH YEAR EXCEPT THAT ONLY
14 APPEALS CONCERNING THE VALUATION OF ADDITIONS AND LOSSES ALLOWED
15 UNDER SUBSECTION (2) AND THE EXEMPTION PROVIDED UNDER SECTION 7U
16 SHALL BE HEARD IN A YEAR WHEN AN ASSESSMENT IS NOT MADE.

17 (D) ANY OTHER PROVISIONS OR REQUIREMENTS RELATING TO ASSESS-
18 MENTS SHALL APPLY BIENNIALY IN THE YEAR OF AN ASSESSMENT EXCEPT
19 THOSE RELATING TO THE VALUATION OF ADDITIONS AND LOSSES ALLOWED
20 UNDER SUBSECTION (2) OR OMISSIONS AND CORRECTIONS.

21 Section 2. This amendatory act shall not take effect unless
22 Senate Bill No. ____ or House Bill No. 4244 (request
23 no. 02291'91*) of the 86th Legislature is enacted into law.