

# HOUSE BILL No. 4528

March 11, 1991, Introduced by Reps. Olshove, Bartnik, Weeks, Baade, Webb, Gire, Yokich, Profit, Hertel, Harder, DeBeaussiaert, Ciaramitaro, Rocca, Byrum, Kosteva, Palamara and DeMars 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~~ EXCEPT AS OTHERWISE PROVIDED IN THIS SEC-  
5 TION, AN assessment of all the property in the state, liable to  
6 taxation, shall be made annually in the several townships, vil-  
7 lages and cities ~~thereof~~ by the supervisors of the several  
8 townships, or in villages and cities ~~where~~ IF provision is made  
9 in the acts of incorporation or charter for an assessing officer,

1 ~~then~~ by ~~such~~ AN assessing officer, as ~~hereinafter~~ provided  
2 IN THIS ACT.

3 (2) IN 1991, THE ASSESSMENT MADE IN 1990 SHALL BE USED ON  
4 THE FINAL ASSESSMENT ROLL AND SHALL BE ADJUSTED ONLY TO REFLECT  
5 ADDITIONS AND LOSSES, AS THOSE TERMS ARE DEFINED IN SECTION 34D  
6 EXCLUDING IMPROVEMENTS TO EXISTING STRUCTURES, THAT HAVE  
7 OCCURRED.

8 (3) Notwithstanding any provision to the contrary in the act  
9 of incorporation or charter of a village, an assessment for vil-  
10 lage taxes shall be identical to the assessment made by the town-  
11 ship supervisor in which the village is located, and tax state-  
12 ments shall set forth clearly the state equalized value of the  
13 individual properties in the village upon which authorized mill-  
14 ages are levied.

15 (4) ~~Whenever~~ IF a nonresident of the taxing unit against  
16 whom an assessment is made ~~shall request~~ REQUESTS in writing  
17 information relative to the amount of the assessment against his  
18 OR HER property, the supervisor or assessing officer, within a  
19 reasonable length of time, shall ~~make~~ reply ~~thereto~~ TO THE  
20 REQUEST.

21 (5) NOTWITHSTANDING ANY OTHER CONTRARY PROVISIONS IN THIS  
22 ACT, ALL OF THE FOLLOWING APPLY TO THE AMOUNT ON THE FINAL  
23 ASSESSMENT ROLL FOR 1991 UNDER SUBSECTION (2):

24 (A) THE EQUALIZED VALUE OF PROPERTY IN A CITY OR TOWNSHIP  
25 SHALL BE ADJUSTED ONLY TO REFLECT THE ADDITIONS AND LOSSES  
26 ALLOWED UNDER SUBSECTION (2) THAT HAVE OCCURRED.

1 (B) MILLAGE REDUCTIONS UNDER SECTION 34D SHALL NOT BE  
2 CALCULATED. HOWEVER, MILLAGE REDUCTIONS UNDER SECTIONS 24E AND  
3 34 SHALL BE APPLIED.

4 (C) THE BOARD OF REVIEW MEETING UNDER SECTION 30 SHALL CON-  
5 VENE AND FULFILL ITS REQUIRED DUTIES EXCEPT THAT ONLY APPEALS  
6 CONCERNING THE VALUATION OF ADDITIONS AND LOSSES ALLOWED UNDER  
7 SUBSECTION (2) AND THE EXEMPTION PROVIDED UNDER SECTION 7U SHALL  
8 BE HEARD.

9 (D) OTHER PROVISIONS OR REQUIREMENTS RELATING TO ASSESSMENTS  
10 SHALL NOT APPLY EXCEPT THOSE RELATING TO THE VALUATION OF ADDI-  
11 TIONS AND LOSSES ALLOWED UNDER SUBSECTION (2) OR OMISSIONS AND  
12 CORRECTIONS.

13 (6) SUBSECTIONS (2), (5)(A), (5)(C), AND (5)(D) DO NOT APPLY  
14 TO THE ASSESSMENT OF PERSONAL PROPERTY.

15 (7) THE LEGISLATURE SHALL APPROPRIATE FUNDS FOR 1991-92  
16 FISCAL YEAR SUFFICIENT TO REIMBURSE LOCAL GOVERNMENTS AND SCHOOL  
17 DISTRICTS FOR THE REVENUE LOSS CAUSED BY THE OPERATION OF  
18 SUBSECTION (2).