

HOUSE BILL No. 5202

October 1, 1991, Introduced by Rep. Strand 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,"

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:

1 Section 1. Section 10 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 15 of the Public Acts of 1991, being
3 section 211.10 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 10. (1) Except as otherwise provided in this section,
6 an assessment of all the property in the state, liable to taxa-
7 tion, shall be made annually in the several townships, villages,
8 and cities by the supervisors of the several townships, or in
9 villages and cities if provision is made in the acts of

1 incorporation or charter for an assessing officer, by an
2 assessing officer, as provided in this act.

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

9 (3) Notwithstanding any other contrary provisions in this
10 act, an owner may appeal the 1992 assessment in 1992 if an appeal
11 was not made in 1991. ADDITIONALLY, AN OWNER WHO ACQUIRED PROP-
12 ERTY AFTER THE CLOSE OF THE BOARD OF REVIEW IN 1991 MAY APPEAL IN
13 1992 THE 1991 ASSESSMENT USED AS THE 1992 ASSESSMENT WHETHER OR
14 NOT THE PREVIOUS OWNER APPEALED THE 1991 ASSESSMENT.

15 (4) 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 (5) If a nonresident of the taxing unit against whom an
23 assessment is made requests in writing information relative to
24 the amount of the assessment against his or her property, the
25 supervisor or assessing officer, within a reasonable length of
26 time, shall reply to the request.

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

4 (a) The equalized value of property in a city, township, or
5 county shall be adjusted only to reflect the additions and losses
6 allowed under subsection (2) that have occurred.

7 (b) Millage reductions under section 34d shall not be
8 calculated. However, millage reductions under sections 24e and
9 34 shall be applied.

10 (c) The board of review meeting under section 30 shall con-
11 vene and fulfill its required duties except that only appeals
12 concerning the valuation of property for which additions and
13 losses and splits and combinations allowed under subsection (2)
14 have occurred, appeals of the 1992 assessment ~~if an appeal of~~
15 ~~the valuation was not made in 1991~~ ALLOWED UNDER SUBSECTION (3),
16 and exemptions shall be heard.

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

21 (7) Subsections (2), (6)(a), (6)(c), and (6)(d) do not apply
22 to the assessment of personal property.

23 (8) An assessment made pursuant to subsection (2) shall be
24 considered an increase in the assessment for purposes of the
25 notice required by section 24c.

26 (9) A designated agent who is subject to Act No. 125 of the
27 Public Acts of 1966, being sections 565.161 to 565.163 of the

1 Michigan Compiled Laws, and who has received a tax statement in
2 1991 shall reflect the changes made by ~~the amendatory act that~~
3 ~~added this subsection~~ ACT NO. 15 OF THE PUBLIC ACTS OF 1991 in
4 the escrow account maintained for the payment of taxes in 1992.