

HOUSE BILL No. 5712

March 24, 1992, Introduced by Rep. Keith 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. 135 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. 135 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 provision to the contrary in the act
10 of incorporation or charter of a village, an assessment for vil-
11 lage taxes shall be identical to the assessment made by the town-
12 ship supervisor in which the village is located, and tax state-
13 ments shall set forth clearly the state equalized value of the
14 individual properties in the village upon which authorized mill-
15 ages are levied.

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

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

24 (a) The equalized value of property in a city, township, or
25 county shall be adjusted only to reflect the additions and losses
26 and splits and combinations allowed under subsection (2), tax
27 tribunal changes to 1991 assessments, and the amount by which

1 assessments were changed by the board of review for appeals under
2 subsection (9).

3 (b) ~~Millage reductions under section 34d shall not be~~
4 ~~calculated. However, millage~~ MILLAGE reductions under sections
5 24e, ~~and~~ 34, AND 34D shall be applied.

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

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

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

21 (7) A person whose appeal is not permitted under subsection
22 (5)(c) for 1992 may appear before the 1992 board of review to
23 protest the 1991 assessment used for the 1992 assessment and any
24 change in the assessment determined appropriate by the board of
25 review shall be documented and immediately forwarded to the local
26 assessor but shall not affect the 1991 assessment used for the
27 1992 assessment. The assessor shall consider this information in

1 preparing the 1993 assessment and the board of review meeting in
2 March of 1993 shall consider this information in reviewing
3 appeals of 1993 assessments.

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

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

11 (a) By will or devise.

12 (b) Through foreclosure or forfeiture of a recorded instru-
13 ment under chapter 31, 32, or 57 of the Revised Judicature Act of
14 1961, Act No. 236 of the Public Acts of 1961, being sections
15 600.3101 to 600.3280 and 600.5701 to 600.5785 of the Michigan
16 Compiled Laws, or through deed or conveyance in lieu of a fore-
17 closure or forfeiture.

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

19 (10) A designated agent who is subject to Act No. 125 of the
20 Public Acts of 1966, being sections 565.161 to 565.163 of the
21 Michigan Compiled Laws, and who has received a tax statement in
22 1991 shall reflect the changes made by Act No. 15 of the Public
23 Acts of 1991 in the escrow account maintained for the payment of
24 taxes in 1992.