

HOUSE BILL No. 6219

November 18, 1992, Introduced by Reps. Griffin, Harder, Profit, Palamara, O'Neill, Varga, Yokich, Hertel, Niederstadt, Byrum, Mathieu, Stallworth, Keith, Richard A. Young, Dobronski, Gire, Weeks, Olshove, Baade, Harrison, Owen, DeMars and Porreca 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 AND 1993, the assessment as equalized for the
4 1991 tax year shall be used on the assessment roll and shall be
5 adjusted only to reflect additions and losses, as those terms are
6 defined in section 34d, and splits and combinations that have
7 occurred. Additions and losses and splits and combinations shall
8 be valued 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 AND 1993 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 reductions under sections 24e and
5 34 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~~ AS the 1992 assessment and
24 any change in the assessment determined appropriate by the board
25 of review shall be documented and immediately forwarded to the
26 local assessor but shall not affect the 1991 assessment used for
27 the 1992 assessment. The assessor shall consider this

1 information in preparing the ~~+1993~~ 1994 assessment and the board
 2 of review meeting in March of ~~+1993~~ 1994 shall consider this
 3 information in reviewing appeals of ~~+1993~~ 1994 assessments. A
 4 PERSON WHOSE APPEAL IS NOT PERMITTED UNDER SUBSECTION (5)(C) FOR
 5 1993 MAY APPEAR BEFORE THE 1993 BOARD OF REVIEW TO PROTEST THE
 6 1991 ASSESSMENT USED AS THE 1993 ASSESSMENT, AND ANY CHANGE IN
 7 THAT ASSESSMENT DETERMINED APPROPRIATE BY THE BOARD OF REVIEW
 8 SHALL BE DOCUMENTED AND IMMEDIATELY FORWARDED TO THE LOCAL ASSES-
 9 SOR BUT SHALL NOT AFFECT THE 1993 ASSESSMENT. THE ASSESSOR SHALL
 10 CONSIDER THIS INFORMATION IN PREPARING THE 1994 ASSESSMENT, AND
 11 THE BOARD OF REVIEW MEETING IN MARCH OF 1994 SHALL CONSIDER THIS
 12 INFORMATION IN REVIEWING APPEALS OF 1994 ASSESSMENTS.

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

15 (9) An owner of property may appeal in 1992 the 1991 assess-
 16 ment used ~~for~~ AS the 1992 assessment to the board of review if
 17 the owner did not appeal that assessment in 1991 and if the owner
 18 acquired the property after January 1, 1991 in 1 of the following
 19 ways AND AN OWNER OF PROPERTY MAY APPEAL IN 1993 THE 1991 ASSESS-
 20 MENT USED AS THE 1993 ASSESSMENT TO THE BOARD OF REVIEW IF THE
 21 OWNER DID NOT APPEAL THAT ASSESSMENT IN 1991 OR 1992 AND IF THE
 22 OWNER ACQUIRED THE PROPERTY AFTER JANUARY 1, 1992 IN 1 OF THE
 23 FOLLOWING WAYS:

24 (a) By will or devise.

25 (b) Through foreclosure or forfeiture of a recorded instru-
 26 ment under chapter 31, 32, or 57 of the ~~Revised Judicature Act~~
 27 REVISED JUDICATURE ACT of 1961, Act No. 236 of the Public Acts of

1 1961, being sections 600.3101 to 600.3280 and 600.5701 to
2 600.5785 of the Michigan Compiled Laws, or through deed or con-
3 veyance in lieu of a foreclosure or forfeiture.

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

5 (10) A designated agent who is subject to Act No. 125 of the
6 Public Acts of 1966, being sections 565.161 to 565.163 of the
7 Michigan Compiled Laws, and who has received a tax statement in
8 1991 shall reflect the changes made by Act No. 15 of the Public
9 Acts of 1991 in the escrow account maintained for the payment of
10 taxes in 1992 AND 1993.