



# HOUSE BILL No. 4565

March 30, 1993, Introduced by Rep. Bullard 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 AND, FOR THE 1993 ASSESSMENT ROLL, CHANGES APPROVED BY  
8 THE BOARD OF REVIEW UNDER SUBSECTION (7). Additions and losses  
9 and splits and combinations shall be valued at 1991 levels.

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

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

22 (5) Notwithstanding any other contrary provisions in this  
23 act, all of the following apply to the amount on the assessment  
24 roll for 1992 ~~under subsection (2)~~ AND 1993:

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

1 tribunal changes to 1991 assessments, and the amount by which  
2 assessments were changed by the board of review for appeals under  
3 subsection (9), AND, FOR THE 1993 ASSESSMENT ROLL, CHANGES  
4 APPROVED BY THE BOARD OF REVIEW UNDER SUBSECTION (7).

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

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

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

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

23 (7) A person whose appeal is not permitted under subsection  
24 (5)(c) for 1992 may appear before the 1992 board of review to  
25 protest the 1991 assessment used ~~for~~ AS the 1992 assessment and  
26 any change in the assessment determined appropriate by the board  
27 of review shall be documented and immediately forwarded to the

1 local assessor but shall not affect the 1991 assessment used for  
2 the 1992 assessment. The assessor shall consider this informa-  
3 tion in preparing the 1993 assessment and the board of review  
4 meeting in March of 1993 shall consider this information in  
5 reviewing appeals of 1993 assessments. A PERSON WHOSE APPEAL IS  
6 NOT PERMITTED UNDER SUBSECTION (5)(C) FOR 1993 MAY APPEAR BEFORE  
7 THE 1993 BOARD OF REVIEW TO PROTEST THE 1991 ASSESSMENT USED AS  
8 THE 1993 ASSESSMENT, AND ANY CHANGE IN THAT ASSESSMENT DETERMINED  
9 APPROPRIATE BY THE BOARD OF REVIEW SHALL BE DOCUMENTED AND IMME-  
10 DIATELY FORWARDED TO THE LOCAL ASSESSOR BUT SHALL NOT AFFECT THE  
11 1993 ASSESSMENT. THE ASSESSOR SHALL CONSIDER THIS INFORMATION IN  
12 PREPARING THE 1994 ASSESSMENT, AND THE BOARD OF REVIEW MEETING IN  
13 MARCH OF 1994 SHALL CONSIDER THIS INFORMATION IN REVIEWING  
14 APPEALS OF 1994 ASSESSMENTS.

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

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

26 (a) By will or devise.

1 (b) Through foreclosure or forfeiture of a recorded  
2 instrument under chapter 31, 32, or 57 of the ~~Revised Judicature~~  
3 ~~Act~~ REVISED JUDICATURE ACT of 1961, Act No. 236 of the Public  
4 Acts of 1961, being sections 600.3101 to 600.3280 and 600.5701 to  
5 ~~600.5705~~ 600.5759 of the Michigan Compiled Laws, or through  
6 deed or conveyance in lieu of a foreclosure or forfeiture.

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

8 (10) A designated agent who is subject to Act No. 125 of the  
9 Public Acts of 1966, being sections 565.161 to 565.163 of the  
10 Michigan Compiled Laws, and who has received a tax statement in  
11 1991 shall reflect the changes made by Act No. 15 of the Public  
12 Acts of 1991 in the escrow account maintained for the payment of  
13 taxes in 1992 AND 1993.