



# HOUSE BILL No. 4580

April 1, 1993, Introduced by Reps. Willard, Gire, Yokich, London, Cropsey, Profit, Joe Young, Jr. and Freeman 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) AND PURSUANT TO SUBSEC-  
9 TION (5)(C). Additions and losses and splits and combinations  
10 shall be valued at 1991 levels.

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

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

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

26       (a) The equalized value of property in a city, township, or  
27 county shall be adjusted only to reflect the additions and losses

1 and splits and combinations allowed under subsection (2), tax  
2 tribunal changes to 1991 assessments, and the amount by which  
3 assessments were changed by the board of review for appeals under  
4 subsection (9).

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~~ SECTION 29  
9 or 30 shall convene and fulfill its required duties except that  
10 only appeals concerning the valuation of property for which addi-  
11 tions and losses and splits and combinations allowed under sub-  
12 section (2) have occurred, appeals under subsection (9), and  
13 exemptions shall be heard. HOWEVER, IN 1993, THE BOARD OF REVIEW  
14 SHALL ALSO CONSIDER ANY APPEALS REQUESTING REDUCTIONS AND SHALL  
15 REFLECT THE RESULT OF THOSE APPEALS IN THE 1993 ASSESSMENT.

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

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

25 (7) A person whose appeal is not permitted under subsection  
26 (5)(c) for 1992 may appear before the 1992 board of review to  
27 protest the 1991 assessment used ~~for~~ AS the 1992 assessment and

1 any change in the assessment determined appropriate by the board  
2 of review shall be documented and immediately forwarded to the  
3 local assessor but shall not affect the 1991 assessment used for  
4 the 1992 assessment. The assessor shall consider this informa-  
5 tion in preparing the 1993 assessment. ~~and the board of review~~  
6 ~~meeting in March of 1993 shall consider this information in~~  
7 ~~reviewing appeals of 1993 assessments.~~

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

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

15 (a) By will or devise.

16 (b) Through foreclosure or forfeiture of a recorded instru-  
17 ment under chapter 31, 32, or 57 of the Revised Judicature Act of  
18 1961, Act No. 236 of the Public Acts of 1961, being sections  
19 600.3101 to 600.3280 and 600.5701 to ~~600.5785~~ 600.5759 of the  
20 Michigan Compiled Laws, or through deed or conveyance in lieu of  
21 a foreclosure or forfeiture.

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

23 (10) A designated agent who is subject to Act No. 125 of the  
24 Public Acts of 1966, being sections 565.161 to 565.163 of the  
25 Michigan Compiled Laws, and who has received a tax statement in  
26 1991 shall reflect the changes made by Act No. 15 of the Public

1 Acts of 1991 in the escrow account maintained for the payment of  
2 taxes in 1992 OR 1993.