



HOUSE BILL No. 5115

October 12, 1993, Introduced by Reps. Johnson, Gilmer, Horton, Bender, McBryde, Bullard, Bandstra, Dalman, Shugars, Jaye, Llewellyn, Munsell, Walberg and Martin and referred to the Committee on Taxation.

A bill to amend sections 9b, 10c, 10d, 10e, 10f, 18, 19, 21, 22, 22a, 24, 24c, 25a, 27, 27a, 33, 34, 34a, 34c, 34d, 37, 37a, 39a, 42a, 51, 87c, 144, 152, 152a, and 154 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

sections 27a and 34d as amended by Act No. 145 of the Public Acts of 1993, section 10d as amended by Act No. 19 of the Public Acts of 1984, sections 10e and 10f as added by Act No. 223 of the Public Acts of 1986, sections 22, 24c, and 154 as amended by Act No. 539 of the Public Acts of 1982, section 27 as amended by Act No. 283 of the Public Acts of 1989, section 34 as amended by Act No. 105 of the Public Acts of 1986, section 34a as amended by Act No. 138 of the Public Acts of 1986, section 39a as amended by Act No. 68 of the Public Acts of 1981, section 42a as added by Act No. 112 of the Public Acts of 1990, section 51 as amended by Act

No. 97 of the Public Acts of 1992, and section 87c as amended by Act No. 450 of the Public Acts of 1988, being sections 211.9b, 211.10c, 211.10d, 211.10e, 211.10f, 211.18, 211.19, 211.21, 211.22, 211.22a, 211.24, 211.24c, 211.25a, 211.27, 211.27a, 211.33, 211.34, 211.34a, 211.34c, 211.34d, 211.37, 211.37a, 211.39a, 211.42a, 211.51, 211.87c, 211.144, 211.152, 211.152a, and 211.154 of the Michigan Compiled Laws; to repeal certain parts of the act; and to repeal certain acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 9b, 10c, 10d, 10e, 10f, 18, 19, 21, 22,
 2 22a, 24, 24c, 25a, 27, 27a, 33, 34, 34a, 34c, 34d, 37, 37a, 39a,
 3 42a, 51, 87c, 144, 152, 152a, and 154 of Act No. 206 of the
 4 Public Acts of 1893, sections 27a and 34d as amended by Act
 5 No. 145 of the Public Acts of 1993, section 10d as amended by Act
 6 No. 19 of the Public Acts of 1984, sections 10e and 10f as added
 7 by Act No. 223 of the Public Acts of 1986, sections 22, 24c, and
 8 154 as amended by Act No. 539 of the Public Acts of 1982, section
 9 27 as amended by Act No. 283 of the Public Acts of 1989, section
 10 34 as amended by Act No. 105 of the Public Acts of 1986, section
 11 34a as amended by Act No. 138 of the Public Acts of 1986, section
 12 39a as amended by Act No. 68 of the Public Acts of 1981, section
 13 42a as added by Act No. 112 of the Public Acts of 1990, section
 14 51 as amended by Act No. 97 of the Public Acts 1992, and section
 15 87c as amended by Act No. 450 of the Public Acts of 1988, being
 16 sections 211.9b, 211.10c, 211.10d, 211.10e, 211.10f, 211.18,
 17 211.19, 211.21, 211.22, 211.22a, 211.24, 211.24c, 211.25a,
 18 211.27, 211.27a, 211.33, 211.34, 211.34a, 211.34c, 211.34d,

1 211.37, 211.37a, 211.39a, 211.42a, 211.51, 211.87c, 211.144,
2 211.152, 211.152a, and 211.154 of the Michigan Compiled Laws, are
3 amended to read as follows:

4 Sec. 9b. (1) All special tools ~~, as herein defined,~~ are
5 exempt from taxation.

6 (2) ~~The term~~ AS USED IN THIS SECTION, "special tools"
7 means those manufacturing requisites, such as dies, jigs, fix-
8 tures, molds, patterns, gauges, ~~and so forth~~ OR OTHER TOOLS, as
9 defined by the ~~state tax commission, which~~ DEPARTMENT OF TREA-
10 SURY, THAT are held for use and not for sale in the ordinary
11 course of business.

12 (3) ~~The exemption of special tools shall not be deemed an~~
13 ~~exclusion of the value of same from taxation when such value may~~
14 ~~enter into~~ SPECIAL TOOLS ARE NOT EXEMPT FROM TAXATION IF THE
15 VALUE OF THE SPECIAL TOOLS IS INCLUDED IN the valuation of inven-
16 tory produced for sale.

17 ~~(4) Every city or village assessor or township supervisor~~
18 ~~who assessed special tools as defined in this section and spread~~
19 ~~taxes against them on the 1964 tax roll of his unit shall certi-~~
20 ~~fy, not later than January 20, 1965, the valuation of said prop-~~
21 ~~erty subject to the approval of the state tax commission. The~~
22 ~~auditor general shall draw his warrant upon the state treasurer~~
23 ~~on July 1, 1966 in the amount of 100%, on July 1, 1967 in the~~
24 ~~amount of 75%, on July 1, 1968 in the amount of 50%, on July 1,~~
25 ~~1969 in the amount of 25% of the taxes so certified. The auditor~~
26 ~~general shall immediately forward the warrant to the treasurer of~~
27 ~~the city, village or township on whose behalf the certificate was~~

1 ~~filed. The treasurer receiving the warrant shall disburse its~~
2 ~~proportionate share to each local unit for which taxes were~~
3 ~~spread on the 1964 tax roll.~~

4 ~~All disbursements to local units under this section shall be~~
5 ~~paid from the general fund in the state treasury.~~

6 ~~There is hereby appropriated from the general fund of the~~
7 ~~state a sufficient sum to meet the expenditures necessary to~~
8 ~~carry out the requirements of this section.~~

9 Sec. 10c. (1) As used in this section and section 10d,
10 "board" means the state assessor's board created by this
11 section. It shall consist of 5 members. The members of the
12 board shall be appointed by the governor and shall be composed of
13 1 member representing the ~~state tax commission~~ DEPARTMENT OF
14 TREASURY, 1 member representing the township supervisors, 1
15 member representing the assessors, 1 member representing the
16 county equalization directors, and 1 member representing the
17 public colleges and universities of the state. The members shall
18 serve at the pleasure of the governor. A member of the board
19 shall not receive compensation but ~~shall be~~ IS entitled to
20 actual expenses while in the performance of official duties. The
21 board shall conduct training courses in assessment practices and
22 review and approve courses in assessment practices offered by
23 schools, ~~and~~ colleges, and universities as well as courses that
24 are offered by a state or local unit of government in the tech-
25 niques and practices of assessments. The board shall prepare and
26 give examinations to determine if assessing officers possess the

1 necessary qualifications for performing the functions of his or
2 her office.

3 (2) The business ~~which~~ THAT the board ~~may perform~~
4 PERFORMS shall be conducted at a public meeting of the board held
5 in compliance with THE OPEN MEETINGS ACT, Act No. 267 of the
6 Public Acts of 1976, being sections 15.261 to 15.275 of the
7 Michigan Compiled Laws. Public notice of the time, date, and
8 place of the meeting shall be given in the manner required by Act
9 No. 267 of the Public Acts of 1976.

10 (3) A writing prepared, owned, used, in the possession of,
11 or retained by the board in the performance of an official func-
12 tion shall be made available to the public in compliance with THE
13 FREEDOM OF INFORMATION ACT, Act No. 442 of the Public Acts of
14 1976, being sections 15.231 to 15.246 of the Michigan Compiled
15 Laws.

16 Sec. 10d. (1) The annual assessment of property shall be
17 made by an assessor who has been certified as qualified by the
18 board as having successfully completed training in a school of
19 assessment practices or by the passage of a test approved by the
20 board and conducted by the board or an agency approved by the
21 board that will enable the person to properly discharge the func-
22 tions of the office. The school shall be established by an
23 approved educational institution in conjunction with the board
24 and be supervised by the board and its agents and employees. The
25 Board may determine that a director of an equalization department
26 or an assessor, who has not received the training, possesses the

1 necessary qualifications for performing the functions of the
2 office by the passage of an approved examination.

3 (2) The board may also grant a conditional 6-month certifi-
4 cation to a newly elected assessing officer or an assessing offi-
5 cer appointed to fill an unexpired term if all of the following
6 criteria are met:

7 (a) The newly elected or appointed assessing officer makes
8 an application for certification with payment of the required
9 filing fee.

10 (b) The governing body of the local assessing unit requests
11 the board to conditionally certify the newly elected or appointed
12 assessing officer.

13 (c) The newly elected or appointed assessing officer or the
14 governing body submits a statement outlining the course of train-
15 ing he or she plans to pursue.

16 (d) The period of time for which the conditional certifica-
17 tion is requested does not exceed 6 months after the date that he
18 or she assumes office.

19 (3) Conditional certification shall not be granted for any
20 assessment unit more than once in 4 years.

21 (4) Conditional certification under subsection (2) shall
22 only be granted to a newly elected or appointed assessing officer
23 in an assessment unit ~~which~~ THAT does not exceed a total state
24 equalized valuation of \$125,000,000.00.

25 (5) Upon presentation of evidence of the successful comple-
26 tion of the qualifications, the assessor shall be certified as
27 qualified by the board.

1 (6) A local assessing district ~~which~~ THAT does not have an
2 assessor qualified by certification of the board may employ an
3 assessor so qualified. If a local assessing district does not
4 have an assessor qualified by certification of the board, and has
5 not employed a certified assessor, the assessment shall be made
6 by the county tax or equalization department ~~or the state tax~~
7 ~~commission~~ and the cost of preparing the rolls shall be charged
8 to the local assessing district.

9 (7) Every lawful assessment roll shall have a certificate
10 attached signed by the certified assessor who prepared or super-
11 vised the preparation of the roll. The certificate shall be in
12 the form prescribed by the ~~state tax commission~~ DEPARTMENT OF
13 TREASURY. If after completing the assessment roll the certified
14 assessor for the local assessing district dies or otherwise
15 becomes incapable of certifying the assessment roll, the county
16 equalization director ~~or the state tax commission~~ shall certify
17 the completed assessment roll at no cost to the local assessing
18 district.

19 (8) The local assessing district shall assume the cost of
20 training, if a certification is awarded, to the extent of course
21 fees and recognized travel expenditures.

22 (9) An assessor who certifies an assessment roll in which he
23 or she did not have direct supervision is guilty of a
24 misdemeanor.

25 (10) The board shall promulgate rules for the issuance or
26 revocation of certification.

1 (11) The director of a county tax or equalization department
2 required by section 34 of this act shall be certified by the
3 board at the level determined to be necessary by the board before
4 being appointed by the county board of commissioners pursuant to
5 section 34 or before performing or, after ~~the effective date of~~
6 ~~this subsection~~ MARCH 6, 1984, continuing to perform, the func-
7 tions of the director of a county tax or equalization
8 department. The board may grant a conditional extension of 12
9 months to a person who is serving as the director of a county tax
10 or equalization department on ~~the effective date of this~~
11 ~~subsection~~ MARCH 6, 1984 if all of the following conditions are
12 satisfied:

13 (a) At the time of making application for certification the
14 person is currently certified at not less than 1 level below the
15 level required by the board for that county.

16 (b) The person makes application for certification with pay-
17 ment of the required fee.

18 (c) The county board of commissioners requests the board to
19 grant the extension.

20 (d) The person submits a statement to the board outlining
21 the course of study he or she intends to pursue to obtain
22 certification.

23 (12) The board may grant an additional 6-month extension if
24 the extension is requested by the county board of commissioners
25 and the applicant demonstrates satisfactory progress in the
26 course of study outlined to the board under ~~this~~ subsection
27 (11). In a county in which a vacancy has been created in the

1 position of director of a county tax or equalization department
2 and in which the position was previously filled by a person cer-
3 tified at the level required by the board pursuant to ~~this~~ sub-
4 section (11), a person certified at 1 level below the level
5 required by the board pursuant to ~~this~~ subsection (11) may
6 serve in the position for 12 months after the vacancy has been
7 created.

8 Sec. 10e. All assessing officials, whose duty it is to
9 assess real or personal property on which real or personal prop-
10 erty taxes are levied by any taxing unit of the state, shall use
11 only the official assessor's manual or any manual approved by the
12 ~~state tax commission~~ DEPARTMENT OF TREASURY, consistent with
13 the official assessor's manual, with their latest supplements, as
14 prepared or approved by the ~~state tax commission~~ DEPARTMENT OF
15 TREASURY as a guide in preparing assessments. Beginning with the
16 tax assessing year 1978, all assessing officials shall maintain
17 records relevant to the assessments, including appraisal record
18 cards, personal property records, historical assessment data, tax
19 maps, and land value maps consistent with standards set forth in
20 the assessor's manual published by the ~~state tax commission~~
21 DEPARTMENT OF TREASURY.

22 Sec. 10f. (1) If a local assessing district does not have
23 an assessment roll ~~which~~ THAT has been certified by a qualified
24 certified assessing officer, the ~~state tax commission~~ COUNTY
25 BOARD OF COMMISSIONERS shall assume jurisdiction over the assess-
26 ment roll and provide for the preparation of a certified roll.
27 The ~~commission~~ COUNTY BOARD OF COMMISSIONERS may order the

1 county tax or equalization department to prepare the roll; may
2 provide for the use of state employees to prepare the roll; or
3 may order the local assessing unit to contract with a commercial
4 appraisal firm to conduct an appraisal of the property in the
5 assessing unit under the supervision of the county tax or equali-
6 zation department. ~~and the commission.~~ The costs of an
7 appraisal and the preparation of the roll by the county tax or
8 equalization department ~~or by the commission~~ shall be paid by
9 the local assessing district as provided by section 10d. The
10 ~~commission~~ COUNTY EQUALIZATION DEPARTMENT shall consider the
11 quality of the tax maps and appraisal records required by
12 section 10e as part of its investigation of the facts before
13 ordering the local assessing unit to contract for an appraisal.

14 (2) If a certified assessment roll cannot be provided in
15 sufficient time for a summer tax levy, or for the annual levy on
16 December 1, the ~~commission~~ COUNTY BOARD OF COMMISSIONERS shall
17 order the levy of interim taxes based on the state equalized val-
18 uations of individual properties, ~~as determined by the commis-~~
19 ~~sion sitting as the state board of equalization,~~ apportioned to
20 the local assessing unit by the county board of commissioners,
21 and apportioned to each property in proportion to the assessed
22 valuations entered in the current uncertified assessment roll.
23 If there is no current assessment roll, the ~~commission~~ COUNTY
24 BOARD OF COMMISSIONERS shall substitute the latest complete
25 assessment roll for the current roll for the interim tax levy.
26 The payment of a tax levied as an interim tax levy ~~shall~~ DOES
27 not constitute a final and ultimate discharge of the taxpayer's

1 liability for the tax levied against that property. An interim
2 tax levy made pursuant to this subsection shall be clearly
3 labeled as an "interim tax levy subject to adjustment after an
4 assessment roll is certified".

5 (3) Within 30 days after the final determination by the
6 ~~commission~~ COUNTY BOARD OF COMMISSIONERS of the assessed valua-
7 tions for each individual property listed on the assessment roll,
8 the ~~commission~~ COUNTY BOARD OF COMMISSIONERS shall cause to be
9 mailed a notice of the new assessment to each owner. An owner
10 has the right to petition the tax tribunal directly for a hearing
11 on the assessed valuation within 30 days after the date of the
12 notice in the same manner as provided under section 35 of THE TAX
13 TRIBUNAL ACT, Act No. 186 of the Public Acts of 1973, being sec-
14 tion 205.735 of the Michigan Compiled Laws. The notice shall
15 specify each parcel of property, the assessed valuation for the
16 year, the assessed valuation for the ~~previous~~ IMMEDIATELY
17 PRECEDING year, the state equalized valuation for the ~~previous~~-
18 IMMEDIATELY PRECEDING year, the tentative equalized valuation for
19 the year, the net change in the assessed valuation, and the net
20 change between the tentative equalized valuation for the year and
21 the state equalized valuation for the ~~previous~~ IMMEDIATELY
22 PRECEDING year. The notice shall also include a statement
23 informing the owner that an appeal of the assessment must be made
24 within 30 days of the date of the assessment notice directly to
25 the Michigan tax tribunal and shall include information on how
26 and where an appeal can be made.

1 (4) After the final determination of the equalized assessed
2 valuations by the ~~commission~~ COUNTY BOARD OF COMMISSIONERS, the
3 assessing officer, or, if there is no assessing officer, ~~by~~ an
4 agent designated by the ~~commission~~ COUNTY BOARD OF
5 COMMISSIONERS, shall determine the difference in tax, if any,
6 between the interim levy and a levy made on the equalized
7 assessed valuations as finally determined by the ~~commission~~
8 COUNTY BOARD OF COMMISSIONERS, which may be referred to as the
9 "final levy". The final levy shall be at the rates which were
10 approved and ordered spread for the year in which there was not a
11 certified assessment roll.

12 (5) A difference in the tax determined in subsection (4)
13 shall be reported to the county board of commissioners, which
14 shall order that additional taxes or credits against individual
15 properties ~~shall~~ be added to or subtracted from the next suc-
16 ceeding annual tax roll, together with a proportionate share of a
17 property tax administration fee, if a fee is charged, applicable
18 to the difference.

19 (6) Additional taxes collected or credits against tax
20 liability made under this section shall be shared by taxing units
21 in the respective proportions they share the revenue received
22 from the final levy.

23 (7) The ~~commission~~ DEPARTMENT OF TREASURY shall render
24 technical assistance when necessary to implement the provisions
25 of this section.

1 , being duly sworn, deposes
2 and says that the above is a full and true statement of all the
3 personal property owned by him OR HER OR THE FIRM OR CORPORATION
4 situated in this assessing district and of all the personal prop-
5 erty in the possession of the undersigned.

6 (Signed).....

7 Dated this day of A.D. 19.....

8 Subscribed and sworn to before me this day of

9A.D. 19...

10

11 Supervisor (or assessor).

12 ~~Oath of person having no personal property not exempt.~~

13 (2) ~~Any~~ A person, FIRM, OR CORPORATION NOT having ~~no~~

14 personal property ~~which~~ THAT is not exempt, if required to take
15 an oath by the supervisor or assessor, may take the following
16 oath:

17 State of Michigan)

18) ss.

19 County of)

20, being duly sworn,

21 deposes and says that he OR SHE OR THE FIRM OR CORPORATION has no
22 personal property or effects liable to taxation.

23 Dated this day of A.D.

24 19.....

25 (Signed).....

1 Subscribed and sworn to before me this day of

2A.D. 19

3

4 Supervisor (or assessor).

5 Sworn statement as to assessable real property.

6 (3) ~~Whenever~~ IF a supervisor, assessing officer, or county

7 tax or equalization department, provided for in section 34, ~~of~~

8 ~~this act, or whenever the state tax commission deems~~ CONSIDERS

9 it necessary in the proper administration of this act to require

10 from any person a written statement under oath of real property

11 assessable to ~~such~~ THAT person, it shall notify the person, and

12 ~~every such~~ THAT person, natural or legal, shall make ~~such~~ THE

13 statement.

14 Sec. 19. The written statement under oath, provided for in

15 section 18 shall be in ~~such~~ THE form and of ~~such~~ THE content

16 as ~~may be~~ prescribed by the ~~state tax commission~~ DEPARTMENT

17 OF TREASURY and shall be completed and delivered to the supervi-

18 sor or assessor on or before February 20 of each year.

19 Sec. 21. ~~In every case when any~~ IF A person, ~~or~~ member

20 of any firm, or officer of any corporation ~~shall wilfully~~

21 ~~neglect~~ WILLFULLY NEGLECTS or ~~refuse~~ REFUSES to make out and

22 deliver a true and correct sworn statement, under oath, adminis-

23 tered by the supervisor or other assessing officer ~~or members of~~

24 ~~the board of state tax commissioners herein provided for or other~~

25 ~~officers~~ OR HIS OR HER DESIGNEE or ~~shall answer~~ ANSWERS

26 falsely or ~~refuse~~ REFUSES to answer questions concerning his OR

27 HER property or property under his OR HER control, as required by

1 this act, ~~such~~ THAT person ~~shall be deemed~~ IS guilty of a
2 misdemeanor ~~, and upon conviction thereof shall be punished~~
3 PUNISHABLE by imprisonment ~~in the county jail~~ FOR not less than
4 30 days ~~nor~~ OR more than 6 months, or by A fine OF not less
5 than ~~100 dollars nor~~ \$100.00 OR more than ~~1,000 dollars~~
6 \$1,000.00, or ~~by~~ both. ~~such fine and imprisonment in the dis-~~
7 ~~cretion of the court. And it shall be the duty of the~~ THE
8 supervisor ~~, OR assessing officer, and each member of the~~
9 ~~board of state tax commissioners whenever~~ IF he OR SHE is satis-
10 fied that ~~any~~ A person liable to make ~~such~~ THE assessing
11 statement ~~is justly liable to such penalty, to~~ HAS VIOLATED
12 THIS SECTION, SHALL report the case to the prosecuting attorney
13 of the county and make ~~proper~~ A complaint for ~~such~~
14 prosecution.

15 Sec. 22. If the supervisor or assessing officer ~~, a member~~
16 ~~of the state tax commission,~~ or the director or deputy director
17 of the county tax or equalization department ~~shall be~~ IS satis-
18 fied that any property statement or affidavit made is incorrect,
19 or if, by reason of absence or other cause, ~~said~~ THE sworn
20 statement cannot be obtained from the person, firm, or corpora-
21 tion whose property is so assessed, the supervisor, assessing
22 officer, ~~any member of the state tax commission,~~ or the direc-
23 tor or deputy director of the county tax or equalization depart-
24 ment may examine, on oath ~~, to be~~ administered by any of them,
25 any other person or persons whom he or she ~~may have~~ HAS good
26 reason to believe ~~, and~~ does believe has knowledge of the
27 amount or value of any property owned, held, or controlled by

1 ~~such~~ THE person so neglecting, ~~or~~ refusing, or omitting to be
 2 examined or to furnish ~~such~~ A statement. ~~, and such~~ THE
 3 supervisor or assessing officer is authorized to set down and
 4 assess to ~~such~~ THE person, firm, or corporation so entitled to
 5 be assessed, ~~such~~ THE amount of real and personal property as
 6 he or she ~~may deem~~ CONSIDERS reasonable and just.

7 Sec. 22a. (1) The state ~~tax commission~~ ASSESSORS BOARD,
 8 upon presentation by representatives of county tax or equaliza-
 9 tion departments, townships, ~~and~~ OR cities, of satisfactory
 10 evidence of education, experience, or by passage of a test con-
 11 ducted by the ~~commission~~ STATE ASSESSORS BOARD, shall certify a
 12 successful applicant as a qualified personal property examiner.
 13 A certified personal property examiner may examine only the prop-
 14 erty or the cost records relating to ~~such~~ THE property of any
 15 corporation, firm, or individual liable to assessment within
 16 their county, township, or city for property taxes under this
 17 act.

18 (2) Upon written request of a city ~~, village~~ or township
 19 assessing officer to examine the property or books of any corpo-
 20 ration, firm, or individual, a certified personal property
 21 examiner of the county tax or equalization department shall con-
 22 duct the examination. Where there is no certified personal prop-
 23 erty examiner in the county equalization OR TAX department, the
 24 examination shall be made by a representative of the state ~~tax~~
 25 ~~commission~~ ASSESSORS BOARD at the expense of the city, village,
 26 or township.

1 (3) ~~where~~ IF any corporation, firm, or individual is
2 subject to personal property assessment in more than 3 counties
3 of the state, ~~then~~ the corporation, firm, or individual may
4 request an examination be made at their expense by a representa-
5 tive of the state ~~tax commission~~ ASSESSORS BOARD at a rate of
6 1/10 of 1 mill of the gross value of the personal property of
7 ~~said~~ THE corporation, firm, or individual under examination.

8 Sec. 24. (1) On or before the first Monday in March in each
9 year, the supervisor or assessor shall make and complete an
10 assessment roll, upon which he OR SHE shall set down the name and
11 address of every person liable to be taxed in ~~his~~ THE township
12 or assessment district ~~—~~ with a full description of all the
13 real property ~~therein~~ liable to be taxed. If the name of the
14 owner or occupant of any ~~such~~ tract or parcel of real property
15 is known, ~~he~~ THE ASSESSOR shall enter the name and address of
16 ~~such~~ THE owner or occupant ~~as in this act provided,~~ opposite
17 to the description ~~thereof, in all other cases~~ OF THE
18 PROPERTY. IF UNKNOWN, the real property described upon ~~such~~
19 THE roll shall be assessed as "owner unknown". All contiguous
20 subdivisions of any section that are owned by 1 person, firm, or
21 corporation ~~—~~ and all unimproved lots in any block that are
22 contiguous and owned by 1 person, firm, or corporation shall be
23 assessed as 1 parcel, unless demand in writing is made by the
24 owner or occupant to have each subdivision of the section or each
25 lot assessed separately. ~~— but~~ HOWEVER, failure to assess
26 ~~such~~ contiguous parcels as entireties ~~as herein provided~~
27 ~~shall~~ DOES not invalidate the assessment as made. Each

1 description shall show as near as ~~may be~~ POSSIBLE the number of
2 acres contained in it, as determined by the supervisor. It
3 ~~shall~~ IS not ~~be~~ necessary for the assessment roll to specify
4 the quantity of land comprised in any town, city, or village
5 lot. The ~~supervisor~~ ASSESSOR shall estimate, according to his
6 OR HER best information and judgment, the true cash value of
7 every parcel of real property and set ~~the same~~ THAT VALUE down
8 opposite ~~such~~ THE parcel. ~~He~~ THE ASSESSOR shall also esti-
9 mate the true cash value of all the personal property of each
10 person, and set ~~the same~~ THAT VALUE down opposite the name of
11 ~~such~~ THE person. In determining the property to be assessed
12 and in estimating ~~such~~ value, ~~he shall~~ THE ASSESSOR IS not
13 ~~be~~ bound to follow the statements of any person, but shall
14 exercise his OR HER best judgment. AN ADDITION SHALL BE VALUED
15 ON THE ASSESSMENT ROLL AT THE TRUE CASH VALUE THE PROPERTY WOULD
16 HAVE HAD IF THE ADDITION HAD EXISTED ON THE VALUATION DAY FOR THE
17 TAX DAY ON WHICH THE ADDITION IS ADDED TO THE ASSESSMENT ROLL.
18 Property assessed to ~~one~~ A PERSON other than the owner shall be
19 assessed separately from ~~his~~ THE OWNER'S property and shall
20 show in what capacity it is assessed to ~~him~~ THAT PERSON,
21 whether as agent, guardian, or otherwise. Two or more persons
22 not being copartners, owning personal property in common, may
23 each be assessed severally for ~~his~~ EACH PERSON'S portion.
24 ~~thereof.~~ Undivided interests in lands owned by tenants in
25 common, or joint tenants not being copartners, may be assessed to
26 the owners thereof.

1 (2) The state geologist, or his OR HER duly authorized
2 deputy, shall determine, according to his OR HER best information
3 and judgment the true cash value of the metallic mining proper-
4 ties and mineral rights consisting of metallic resources ~~which~~
5 THAT are either producing, developed, or have a known commercial
6 mineral value, including ~~such~~ surface rights and personal prop-
7 erty ~~as~~ THAT may be used in the operation or development of the
8 property assessed, ~~also including~~ OR any stock pile of ore or
9 mineral stored on the surface. For the purpose of encouraging
10 the exploration and development of metallic mineral resources,
11 metallic mineral ore newly discovered or proven in the ground and
12 not part of the property of an operating mine shall be exempt
13 from the ~~general property tax laws~~ TAXES UNDER THIS ACT for a
14 maximum period of 10 years or until ~~such~~ THE time ~~as~~ it
15 becomes part of the property of an operating mine or it in itself
16 becomes an operating mine. Metallic mineral ore ~~hereafter~~
17 NEWLY discovered or proven in the ground and part of the property
18 of an operating mine shall be exempt from taxes ~~hereunder~~ UNDER
19 THIS ACT until it, in combination with previously discovered
20 metallic mineral ore of the operating mine, comes into a 10 year
21 recovery period of ~~said~~ THE mine as determined by the average
22 normal annual rate of extraction of ~~said~~ THE mine.

23 (3) An operating mine shall be defined to be an operating
24 mine as of the date of starting of a shaft, ~~or~~ stripping of
25 overburden, or rehabilitation, or an abandoned or idle mine
26 closed for not less than 2 years. ~~No ore~~ ORE shall NOT enjoy
27 more than 10 years exemption from taxation. ~~Nothing herein~~

1 ~~contained shall exempt~~ THIS SECTION DOES NOT EXEMPT from the
2 ~~general property tax laws~~ UNDER THIS ACT ore reserves proven
3 as of April 1, 1947. It is the intent of this act that mineral
4 properties shall be valued and assessed in the future for ad
5 valorem taxes ~~in accordance with~~ ACCORDING TO the formula used
6 in the valuation of mineral properties ~~prior to~~ BEFORE the
7 effective date of this act. It is the intent of this act that no
8 metallic mineral ore shall be exempt more than 10 years because
9 of the application of this act and if at any time it becomes evi-
10 dent that such is the case, the ~~state tax commission~~ DEPARTMENT
11 OF TREASURY shall determine the value of this untaxed ore and
12 place this valuation on the proper tax roll. The state geologist
13 shall report his OR HER determination of the true cash value of
14 the mineral properties to the ~~state tax commission~~ DEPARTMENT
15 OF TREASURY on or before February 10 of each year. The ~~state~~
16 ~~tax commission~~ DEPARTMENT OF TREASURY shall assess the mineral
17 properties containing 20% or more of natural iron per ton of ore
18 in conformity and uniformity with all other property within the
19 assessing district. ~~except that any difference between the rate~~
20 ~~of assessment of such other property and the rate of assessment~~
21 ~~of such mineral properties for the year 1963 shall be eliminated~~
22 ~~in 3 equal adjustments in the years 1964, 1965 and 1966.~~ The
23 ~~state tax commission~~ DEPARTMENT OF TREASURY shall assess all
24 other metallic mineral properties at the value certified by the
25 state geologist. The ~~state tax commission~~ DEPARTMENT OF
26 TREASURY, as early as is practicable ~~prior to~~ BEFORE February
27 20 shall certify the ~~same~~ ASSESSMENT OF THE PROPERTY to the

1 supervisor or assessing officer of the township or city in which
2 the ~~same~~ PROPERTY is situated, who shall ~~in the case of such~~
3 FOR THE mineral properties and mineral rights ~~which~~ THAT are
4 owned separate from the surface rights on ~~such~~ THE property
5 assess ~~the same~~ EACH to the owner ~~thereof~~ at the valuation so
6 certified to him ~~, except that~~ OR HER. HOWEVER, AN adjustment
7 to the value certified by the ~~state tax commission~~ DEPARTMENT
8 OF TREASURY may be made by the supervisor or assessing officer of
9 the township or city to reflect any general adjustment or
10 assessed valuation from the ~~prior~~ IMMEDIATELY PRECEDING year
11 not included in the ~~state tax commission~~ DEPARTMENT OF TREASURY
12 computation. The supervisor or assessing officer shall determine
13 the true cash value of the surface rights and assess the same to
14 the owner. ~~thereof~~. The assessment upon the metallic mining
15 properties and mineral rights ~~, as herein defined,~~ may be
16 altered from year to year regardless of whether any previous
17 assessment ~~thereof~~ has been reviewed by the ~~state tax~~
18 ~~commission~~ DEPARTMENT OF TREASURY. The supervisor or other
19 local assessing officer or the owner of any interest in the prop-
20 erty assessed may take an appeal from the assessment and valua-
21 tion of ~~such~~ THE property as determined by the board of review
22 to the ~~state tax commission~~ TAX TRIBUNAL which shall review the
23 same as provided in section 152 of this act.

24 Sec. 24c. (1) The assessor shall give to each owner or
25 person or persons listed on the assessment roll of the property a
26 notice by first class mail of an increase in the assessment for
27 the year. The notice shall specify each parcel of property, the

1 assessed valuation for the year and the ~~previous~~ IMMEDIATELY
2 PRECEDING year, and the time and place of the meeting of the
3 board of review. The notice also ~~may~~ SHALL specify the net
4 change in assessment.

5 (2) ~~Except as provided by subsection (4), the~~ THE notice
6 shall include, in addition to the information required by subsec-
7 tion (1), all of the following:

8 (a) The state equalized valuation for the ~~previous~~
9 IMMEDIATELY PRECEDING year.

10 (b) The tentative equalized valuation for the year.

11 (c) The net change between the tentative equalized valuation
12 for the year and the state equalized valuation for the ~~previous~~
13 IMMEDIATELY PRECEDING year.

14 (d) The classification of the property as defined by section
15 34c.

16 (E) IF THE TENTATIVE EQUALIZATION MULTIPLIER IS 1.0 FOR ALL
17 CLASSES OF PROPERTY, THE ASSESSMENT NOTICE MAY EXCLUDE THE INFOR-
18 MATION REQUIRED BY SUBDIVISIONS (B) AND (C) AND IN LIEU OF THAT
19 INFORMATION SPECIFY THE ASSESSED VALUATION FOR THE YEAR AS BOTH
20 THE ASSESSED VALUATION AND TENTATIVE EQUALIZED VALUATION FOR THE
21 YEAR.

22 (F) IF THE EQUALIZATION MULTIPLIER FOR THE IMMEDIATELY PRE-
23 CEDING YEAR WAS 1.0 FOR ALL CLASSES OF PROPERTY, THE ASSESSMENT
24 NOTICE MAY EXCLUDE THE INFORMATION REQUIRED BY SUBDIVISION (A)
25 AND IN LIEU OF THAT INFORMATION SPECIFY THE ASSESSED VALUATION
26 FOR THE IMMEDIATELY PRECEDING YEAR AS BOTH THE ASSESSED VALUATION

1 AND STATE EQUALIZED VALUATION OF THE PROPERTY FOR THE IMMEDIATELY
2 PRECEDING YEAR.

3 (3) When required by THE INCOME TAX ACT OF 1967, Act No. 281
4 of the Public Acts of 1967, as amended, being sections 206.1 to
5 206.532 of the Michigan Compiled Laws, the assessment notice
6 shall include or be accompanied by information or forms pre-
7 scribed by Act No. 281 of the Public Acts of 1967, as amended.

8 (4) ~~For assessment notices mailed in 1982 or any year~~
9 ~~thereafter.~~

10 ~~(a) If the tentative equalization multiplier is 1.0 for all~~
11 ~~classes of property, the assessment notice may exclude the infor-~~
12 ~~mation required by subsection (2)(b) and (c), and in lieu thereof~~
13 ~~specify the assessed valuation for the year as both the assessed~~
14 ~~valuation and tentative equalized valuation for the year.~~

15 ~~(b) If the equalization multiplier for the previous year was~~
16 ~~1.0 for all classes of property, the assessment notice may~~
17 ~~exclude the information required by subsection (2)(a) and in lieu~~
18 ~~thereof specify the assessed valuation for the previous year as~~
19 ~~both the assessed valuation and state equalized valuation of the~~
20 ~~property for the previous year.~~ IF THERE IS AN INCREASE IN THE

21 TRUE CASH VALUE OF A PROPERTY ON VALUATION DAY, THE NOTICE
22 REQUIREMENTS OF AN INCREASE UNDER THIS SECTION AND THE APPEAL
23 PROCESS REGARDING AN INCREASE PROVIDED FOR IN THIS ACT SHALL
24 OCCUR IN THE CALENDAR YEAR IMMEDIATELY SUCCEEDING THE CALENDAR
25 YEAR IN WHICH THE VALUATION DAY FALLS AT THE TIMES REQUIRED UNDER
26 THIS ACT. FOR AN ADDITION, HOWEVER, THE NOTICE OF VALUATION AND
27 THE APPEAL PROCESS SHALL OCCUR IN THE CALENDAR YEAR IMMEDIATELY

1 SUCCEEDING THE CALENDAR YEAR IN WHICH THE TAX DAY ON WHICH THE
2 ADDITION IS ADDED FALLS.

3 (5) The assessment notice shall be addressed to the owner
4 according to the records of the assessor and mailed not less than
5 10 days before the meeting of the board of review. The failure
6 to send or receive an assessment notice ~~shall~~ DOES not invali-
7 date an assessment roll or an assessment on that property.

8 (6) The tentative equalized valuation shall be calculated by
9 multiplying the assessment by the tentative equalized valuation
10 multiplier. If the assessor has made assessment adjustments
11 ~~which~~ THAT would have changed the tentative multiplier, the
12 assessor may recalculate the multiplier for use in the notice.

13 (7) The ~~state tax commission~~ DEPARTMENT OF TREASURY shall
14 prepare a model assessment notice form ~~which~~ THAT shall be made
15 available to local units of government.

16 Sec. 25a. An assessing officer, with the approval of the
17 governing body of the city or township, may establish a real
18 estate index number system for listing real estate for purposes
19 of assessment and collection of taxes, in addition to ~~—~~ or in
20 lieu of, the method of listing by legal description provided in
21 this act. The system shall describe real estate by county, town-
22 ship, section, block, and parcel or lot. The numbering system
23 shall be approved by the ~~state tax commission~~ DEPARTMENT OF
24 TREASURY. The assessing officer shall establish and maintain
25 cross indexes of numbers assigned under the system with the com-
26 plete legal description of the real estate to which ~~such~~ THE
27 numbers relate. The assessing officer shall assign individual

1 index numbers, and the assessment rolls, tax rolls, and tax
2 statements shall carry the index numbers and not the legal
3 descriptions. ~~, except that both the legal description and the~~
4 ~~index number shall be shown on the tax statements for the first~~
5 ~~year after this section is effective.~~ Indexes established
6 ~~hereunder~~ UNDER THIS SECTION shall be open to public
7 inspection.

8 Sec. 27. (1) As used in this act, "cash value" means the
9 usual selling price at the place where the property to which the
10 term is applied is at the time of assessment, being the price
11 that could be obtained for the property at private sale, and not
12 at auction sale, except as otherwise provided in this section, or
13 at forced sale. The usual selling price may include sales at
14 public auction held by a nongovernmental agency or person when
15 those sales have become a common method of acquisition in the
16 jurisdiction for the class of property being valued. The usual
17 selling price does not include sales at public auction where the
18 sale is part of a liquidation of the seller's assets in a bank-
19 ruptcy proceeding or where the seller is unable to use common
20 marketing techniques to obtain the usual selling price for the
21 property. A sale or other disposition by the state or an agency
22 or political subdivision of the state of land acquired for delin-
23 quent taxes or an appraisal made in connection with the sale or
24 other disposition or the value attributed to the property of reg-
25 ulated public utilities by a governmental regulatory agency for
26 rate-making purposes shall not be considered controlling evidence
27 of true cash value for assessment purposes. In determining the

1 value, the assessor shall also consider the advantages and
2 disadvantages of location; quality of soil; zoning; existing use;
3 present economic income of structures, including farm structures;
4 present economic income of land if the land is being farmed or
5 otherwise put to income producing use; quantity and value of
6 standing timber; water power and privileges; and mines, minerals,
7 quarries, or other valuable deposits known to be available in the
8 land and their value.

9 (2) The assessor ~~, beginning December 31, 1976,~~ shall not
10 consider the increase in true cash value that is a result of
11 expenditures for normal repairs, replacement, and maintenance
12 ~~made or completed after December 30, 1976~~ in determining the
13 true cash value of property for assessment purposes until the
14 property is sold. For the purpose of implementing this subsec-
15 tion, the assessor shall not increase the construction quality
16 classification or reduce the effective age for depreciation pur-
17 poses, except if the appraisal of the property was erroneous
18 before nonconsideration of the normal repair, replacement, or
19 maintenance, and shall not assign an economic condition factor to
20 the property that differs from the economic condition factor
21 assigned to similar properties as defined by appraisal procedures
22 applied in the jurisdiction. The increase in value attributable
23 to the items included in subdivisions (a) to (o) that is known to
24 the assessor and excluded from true cash value shall be indicated
25 on the assessment roll. This subsection ~~shall apply~~ APPLIES
26 only to residential property. The following repairs shall be

1 considered normal maintenance if they are not part of a
2 structural addition or completion:

3 (a) Outside painting.

4 (b) Repairing or replacing siding, roof, porches, steps,
5 sidewalks, and drives.

6 (c) Repainting, repairing, or replacing existing masonry.

7 (d) Replacement of awnings.

8 (e) Adding or replacing gutters and downspouts.

9 (f) Replacing storm windows or doors.

10 (g) Insulation or weatherstripping.

11 (h) Complete rewiring.

12 (i) Replacing plumbing and light fixtures.

13 (j) New furnace replacing a furnace of the same type or
14 replacing oil or gas burner.

15 (k) Plaster repairs, inside painting, or other
16 redecorating.

17 (l) New ceiling, wall, or floor surfacing.

18 (m) Removing partitions to enlarge rooms.

19 (n) Replacing automatic hot water heater.

20 (o) Replacing dated interior woodwork.

21 (3) ~~Beginning December 31, 1978, a~~ A city or township
22 assessor ~~or~~ OR a county equalization department ~~or the state~~
23 ~~tax commission~~ before utilizing real estate sales data on real
24 property purchases, including purchases by land contract, for the
25 purpose of determining assessments or in making sales ratio
26 studies for the purpose of assessing or equalizing assessments
27 shall exclude from the sales data the following amounts allowed.

1 by subdivisions (a), (b), and (c) to the extent that the amounts
2 are included in the real property purchase price and are so iden-
3 tified in the real estate sales data or certified to the assessor
4 as provided in subdivision (d):

5 (a) Amounts paid for obtaining financing of the purchase
6 price of the property or the last conveyance of the property.

7 (b) Amounts attributable to personal property ~~which~~ THAT
8 were included in the purchase price of the property in the last
9 conveyance of the property.

10 (c) Amounts paid for surveying the property pursuant to the
11 last conveyance of the property. The legislature may require
12 local units of government, including school districts, to submit
13 reports of revenue lost under subdivisions (a) and (b) and this
14 subdivision so that the state may reimburse those units for that
15 lost revenue.

16 (d) The purchaser of real property, including a purchaser by
17 land contract, may file with the assessor of the city or township
18 in which the property is located 2 copies of the purchase agree-
19 ment or of an affidavit ~~which~~ THAT shall identify the amount,
20 if any, for each item listed in subdivisions (a) to (c). One
21 copy shall be forwarded by the assessor to the county equaliza-
22 tion department. The affidavit shall be prescribed by the ~~state~~
23 ~~tax-commission~~ DEPARTMENT OF TREASURY.

24 (4) As used in subsection (1), "present economic income"
25 means ~~in the case of~~ FOR leased or rented property the ordi-
26 nary, general, and usual economic return realized from the lease
27 or rental of property negotiated under current, contemporary

1 conditions between parties equally knowledgeable and familiar
2 with real estate values. The actual income generated by the
3 lease or rental of property ~~shall~~ IS not ~~be~~ the controlling
4 indicator of its cash value in all cases. This subsection
5 ~~shall~~ DOES not apply to property ~~when~~ subject to a lease
6 entered into ~~prior to~~ BEFORE January 1, 1984 for which the
7 terms of the lease governing the rental rate or tax liability
8 have not been renegotiated after December 31, 1983. This subsec-
9 tion ~~shall~~ DOES not apply to a nonprofit housing cooperative
10 ~~when~~ subject to regulatory agreements between the state or fed-
11 eral government entered into ~~prior to~~ BEFORE January 1, 1984.
12 As used in this subsection, "nonprofit cooperative housing
13 corporation" means a nonprofit cooperative housing corporation
14 ~~which~~ THAT is engaged in providing housing services to its
15 stockholders and members and ~~which~~ THAT does not pay dividends
16 or interest upon stock or membership investment but ~~which~~ THAT
17 does distribute all earnings to its stockholders or members.

18 Sec. 27a. (1) Except as otherwise provided in ~~subsections~~
19 SUBSECTION (2), ~~and (3)~~, property shall be assessed at 50% of
20 its true cash value pursuant to section 3 of article IX of the
21 state constitution of 1963.

22 (2) Assessment of property, as required in this section and
23 section 27, is inapplicable to the assessment of property subject
24 to the levy of ad valorem taxes within voted tax limitation
25 increases to pay principal and interest on limited tax bonds
26 issued by any governmental unit, including a county, township,
27 community college district, or school district, before January 1,

1 1964, if the assessment required to be made under this act would
2 be less than the assessment as state equalized prevailing on the
3 property at the time of the issuance of the bonds. This inappli-
4 cability shall continue until levy of taxes to pay principal and
5 interest on the bonds is no longer required. The assessment of
6 property required by this act shall be applicable for all other
7 purposes.

8 (3) Beginning December 31, 1993, all property is exempt from
9 millage levied for local school district operating purposes
10 EXCEPT AS PROVIDED IN SECTION 3 OF ARTICLE IX OF THE STATE CON-
11 STITUTION OF 1963. Millage levied for local school district
12 operating purposes does not include ~~millage~~ ALL OF THE
13 FOLLOWING:

14 (A) MILLAGE levied by a local school district for a commu-
15 nity college under section 1602a of the school code of 1976, Act
16 No. 451 of the Public Acts of 1976, being section 380.1602a of
17 the Michigan Compiled Laws.

18 (B) THE NUMBER OF MILLS OF PROPERTY TAX LEVIED BY A DISTRICT
19 FOR PAYMENT OF PRINCIPAL OR INTEREST ON NOTES OR BONDS ISSUED TO
20 FUND AN OPERATING DEFICIT PURSUANT TO SECTION 1356 OF THE SCHOOL
21 CODE OF 1976, BEING SECTION 380.1356 OF THE MICHIGAN COMPILED
22 LAWS.

23 (C) THE NUMBER OF MILLS OF PROPERTY TAXES LEVIED BY A DIS-
24 TRICT THAT IS A SCHOOL DISTRICT OF THE FIRST CLASS THAT ARE
25 ATTRIBUTABLE TO PAYMENTS BY THE DISTRICT TO A PUBLIC LIBRARY COM-
26 MISSION PURSUANT TO SECTION 11(D) OF THE PROPERTY TAX LIMITATION

1 ACT, ACT NO. 62 OF THE PUBLIC ACTS OF 1933, BEING SECTION 211.211
2 OF THE MICHIGAN COMPILED LAWS.

3 (D) THE NUMBER OF MILLS OF PROPERTY TAXES LEVIED BY A DIS-
4 TRICT FOR THE OPERATION OF A LIBRARY ESTABLISHED PURSUANT TO ACT
5 NO. 261 OF THE PUBLIC ACTS OF 1913, BEING SECTIONS 397.261 TO
6 397.262 OF THE MICHIGAN COMPILED LAWS, OR LEVIED BY A DISTRICT
7 FOR OPERATION OF A LIBRARY UNDER SECTION 1451 OF THE SCHOOL CODE
8 OF 1976, BEING SECTION 380.1451 OF THE MICHIGAN COMPILED LAWS.

9 (E) THE NUMBER OF MILLS OF PROPERTY TAXES LEVIED BY A DIS-
10 TRICT UNDER SECTION 1212 OF THE SCHOOL CODE OF 1976, BEING SEC-
11 TION 380.1212 OF THE MICHIGAN COMPILED LAWS.

12 (4) Beginning December 31, 1993, all property is exempt from
13 millage for intermediate school district operating purposes
14 EXCEPT THE NUMBER OF MILLS LEVIED IN 1993 FOR SPECIAL EDUCATION.

15 Sec. 33. The supervisor shall be the secretary of ~~said~~
16 THE board of review, ~~and~~ shall keep a record of the proceedings
17 of the board and of all the changes made in ~~such~~ THE assessment
18 roll, and shall file the ~~same~~ RECORD with the township or city
19 clerk with the statements made by persons assessed. In the
20 absence of the supervisor, the board shall appoint 1 of its mem-
21 bers to serve as secretary. The ~~state tax commission~~
22 DEPARTMENT OF TREASURY may prescribe the form of the record
23 ~~whenever deemed~~ IF CONSIDERED necessary.

24 Sec. 34. (1) The county board of commissioners in each
25 county shall meet in April each year to determine county equal-
26 ized value which equalization shall be completed ~~and submitted~~
27 ~~along with the tabular statement required by section 5 of Act~~

1 ~~No. 44 of the Public Acts of 1911, being section 209.5 of the~~
2 ~~Michigan Compiled Laws, to the state tax commission before the~~
3 ~~first Monday in May. The business ~~which~~ THAT the board ~~may~~~~
4 ~~perform~~ PERFORMS shall be conducted at a public meeting of the
5 board held in compliance with the open meetings act, Act No. 267
6 of the Public Acts of 1976, as amended, being sections 15.261 to
7 15.275 of the Michigan Compiled Laws. Public notice of the time,
8 date, and place of the meeting shall be given in the manner
9 required by Act No. 267 of the Public Acts of 1976, as amended.

10 ~~Each year the county board of commissioners shall advise the~~
11 ~~local taxing units when the state tax commission increases the~~
12 ~~equalized value of the county as established by the board of~~
13 ~~county commissioners and each taxing unit other than a city,~~
14 ~~township, school district, intermediate school district, or com-~~
15 ~~munity college district, shall immediately reduce its maximum~~
16 ~~authorized millage rate, as determined after any reduction caused~~
17 ~~by section 34d, so that subsequent to the increase ordered by the~~
18 ~~state tax commission pursuant to Act No. 44 of the Public Acts of~~
19 ~~1911, as amended, being sections 209.1 to 209.6 of the Michigan~~
20 ~~Compiled Laws, total property taxes levied for that unit shall~~
21 ~~not exceed that which would have been levied for that unit at its~~
22 ~~maximum authorized millage rate, as determined after any reduc-~~
23 ~~tion caused by section 34d, if there had not been an increase in~~
24 ~~valuation by the state. If its ~~state~~ COUNTY equalized valua-~~
25 ~~tion exceeds its assessed valuation by ~~5.0% or more in 1982 or~~~~
26 ~~by any amount in 1983 or any year ~~thereafter~~ AFTER 1983, a~~
27 city or township shall reduce its maximum authorized millage

1 rate, as determined after any reduction caused by section 34d, so
2 that total property taxes levied for that unit do not exceed that
3 which would have been levied based on its assessed valuation.

4 (2) The county board of commissioners shall examine the
5 assessment rolls of the townships or cities and ascertain whether
6 the real and personal property in the respective townships or
7 cities has been equally and uniformly assessed at true cash
8 value. If, on the examination, the county board of commissioners
9 considers the assessments to be relatively unequal, it shall
10 equalize the assessments by adding to or deducting from the valu-
11 ation of the taxable property in a township or city an amount
12 ~~which~~ THAT in the judgment of the county board of commissioners
13 will produce a sum ~~which~~ THAT represents the true cash value of
14 that property, and the amount added to or deducted from the valu-
15 ations in a township or city shall be entered upon the records.
16 The county board of commissioners ~~and the state tax commission~~
17 shall equalize real and personal property separately by adding to
18 or deducting from the valuation of taxable real property, and by
19 adding to or deducting from the valuation of taxable personal
20 property in a township, city, or county, an amount ~~which~~ THAT
21 will produce a sum ~~which~~ THAT represents the proportion of true
22 cash value established by the legislature. ~~Beginning December~~
23 ~~31, 1980, the~~ THE county board of commissioners ~~and the state~~
24 ~~tax commission~~ shall equalize separately the following classes
25 of real property by adding to or deducting from the valuation of
26 agricultural, developmental, residential, commercial, industrial,
27 and timber cutover taxable real property, and by adding to or

1 deducting from the valuation of taxable personal property in a
2 township, city, or county, an amount ~~as~~ THAT will produce a sum
3 ~~which~~ THAT represents the proportion of true cash value estab-
4 lished by the legislature. The tax roll and the tax statement
5 shall clearly set forth the latest state equalized valuation for
6 each item or property ~~which~~ THAT shall be determined by using a
7 separate factor for personal property and a separate factor for
8 real property as equalized. ~~Beginning December 31, 1980, the~~
9 THE tax roll and the tax statement shall clearly set forth the
10 latest state equalized valuation for each item or property
11 ~~which~~ THAT shall be determined by using a separate factor for
12 personal property and a separate factor for each classification
13 for real property as equalized. Factors used in determining the
14 state equalized valuation for real and personal property on the
15 tax roll shall be rounded up to not less than 4 decimal places.
16 Equalized values for both real and personal property shall be
17 equalized uniformly at the same proportion of true cash value in
18 the county. The county board of commissioners shall also cause
19 to be entered upon its records the aggregate valuation of the
20 taxable real and personal property of each township or city in
21 its county as determined by the county board. The county board
22 of commissioners shall also make alterations in the description
23 of any land on the rolls as is necessary to render the descrip-
24 tions conformable to the requirements of this act. After the
25 rolls are equalized, each shall be certified to by the chair-
26 person and the clerk of the board and be delivered to the

1 supervisor of the proper township or city, who shall file and
2 keep the roll in his or her office.

3 (3) The county board of commissioners of a county shall
4 establish and maintain a department to survey assessments and
5 assist the board of commissioners in the matter of equalization
6 of assessments, and may employ in that department technical and
7 clerical personnel ~~which~~ THAT in its judgment are considered
8 necessary. The personnel of the department shall be under the
9 direct supervision and control of a director of the tax or equal-
10 ization department who may designate an employee of the depart-
11 ment as his or her deputy. The director of the county tax or
12 equalization department shall be appointed by the county board of
13 commissioners. The county board of commissioners, through the
14 department, may furnish assistance to local assessing officers in
15 the performance of duties imposed upon those officers by this
16 act, including the development and maintenance of accurate prop-
17 erty descriptions, the discovery, listing, and valuation of prop-
18 erties for tax purposes, and the development and use of uniform
19 valuation standards and techniques for the assessment of
20 property.

21 (4) The supervisor of a township or, with the approval of
22 the governing body, the certified assessor of a township or city,
23 ~~or~~ the intermediate district board of education, or the board
24 of education of an incorporated city or village aggrieved by the
25 action of the county board of commissioners, in equalizing the
26 valuations of the townships or cities of the county, may appeal
27 from the determination to the state tax tribunal in the manner

1 provided by law. An appeal from the determination by the county
2 board of commissioners shall be filed with the clerk of the tri-
3 bunal by a written or printed petition ~~which~~ THAT shall set
4 forth in detail the reasons for taking the appeal. The petition
5 shall be signed and sworn to by the supervisor, the certified
6 assessor, or a majority of the members of the board of education
7 taking the appeal, shall show that a certain township, city, or
8 school district has been discriminated against in the equaliza-
9 tion, and shall pray that the state tax tribunal proceed at its
10 earliest convenience to review the action from which the appeal
11 is taken. The state tax tribunal shall, upon hearing, determine
12 if in its judgment there is a showing that the equalization com-
13 plained of is unfair, unjust, inequitable, or discriminatory.
14 The state tax tribunal ~~shall have~~ HAS the same authority to
15 consider and pass upon the action and determination of the county
16 board of commissioners in equalizing valuations as it has to con-
17 sider complaints relative to the assessment and taxation of
18 property. The state tax tribunal may order the county board of
19 commissioners to reconvene and to cause the assessment rolls of
20 the county to be brought before it, may summon the commissioners
21 of the county to give evidence in relation to the equalization,
22 and may take further action and may make further investigation in
23 the ~~premises~~ MATTER as it considers necessary. The state tax
24 tribunal shall fix a valuation on all property of the county. If
25 the state tax tribunal decides that the determination and equali-
26 zation made by the county board of commissioners is correct,
27 further action shall not be taken. If the state tax tribunal,

1 after the hearing, decides that the valuations of the county were
2 improperly equalized, it shall proceed to make deductions from,
3 or additions to, the valuations of the respective townships,
4 cities, or school districts as ~~may be~~ considered proper, and in
5 so doing the tribunal ~~shall have~~ HAS the same powers as the
6 county board of commissioners had in the first instance. The
7 deductions or additions shall decrease or increase the state
8 equalized valuation of the local unit affected ~~but~~ AND shall
9 ~~not~~ increase or decrease the total state equalized valuation of
10 the county ~~in the case of~~ FOR an appeal under this section to
11 the state tax tribunal. ~~If the tax tribunal finds that the val-~~
12 ~~uations of a class of property in a county were improperly equal-~~
13 ~~ized by that county and determines that the total value of that~~
14 ~~class of property in the county may not be at the level required~~
15 ~~by law, prior to entry of a final order, the tax tribunal shall~~
16 ~~forward its findings and determination to the state tax~~
17 ~~commission. Within 90 days after receiving the findings and~~
18 ~~determination of the tax tribunal, the state tax commission shall~~
19 ~~determine whether the state equalized valuation of that class of~~
20 ~~property in the county was set at the level prescribed by law or~~
21 ~~should be revised to provide uniformity among the counties and~~
22 ~~shall enter an order consistent with the state tax commission's~~
23 ~~findings. The tax tribunal shall enter a final order based upon~~
24 ~~the revised state equalized valuation, if any, which is adopted~~
25 ~~by the state tax commission. The state tax tribunal immediately~~
26 after completing its revision of the equalization of the
27 valuation of the several assessment districts shall report its

1 action to the county board of commissioners. ~~and board of~~
2 ~~education if the board has instituted the appeal by filing its~~
3 ~~report with the clerk of the county board of commissioners.~~ The
4 action of the state tax tribunal in the ~~premises shall~~
5 ~~constitute~~ MATTER CONSTITUTES the equalization of the county for
6 the tax year.

7 ~~(5) For purposes of appeals pursuant to subsection (4) in~~
8 ~~1981 only, an agent of a supervisor, including an assessor, shall~~
9 ~~be considered to have the authority to file and sign a petition~~
10 ~~for an appeal, and any otherwise timely submitted petition in~~
11 ~~1981 by an agent of a supervisor shall be reviewed by the tribu-~~
12 ~~nal as if submitted by the supervisor.~~

13 Sec. 34a. (1) The equalization director of each county
14 shall prepare a tabular statement each year, by the several
15 cities and townships of the county, showing the tentative recom-
16 mended equalization ratios and estimated multipliers necessary to
17 compute individual state equalized valuation of real property and
18 of personal property. The county shall publish the tabulation in
19 a newspaper of general circulation within the county on or before
20 the third Monday in February each year and furnish a copy to each
21 assessor and to each of the boards of review in the county. ~~and~~
22 ~~to the state tax commission.~~ All notices of meetings of the
23 boards of review shall give the tentative ratios and estimated
24 multipliers pertaining to their jurisdiction. The tentative rec-
25 ommended equalization ratios and multiplying figures shall not
26 prejudice the equalization procedures of the county board of
27 commissioners. ~~or the state tax commission.~~

1 (2) If the final equalization multiplier for only the 1986
2 tax year exceeds the tentative multiplier used in preparing the
3 assessment notice and as a result of action of the state board of
4 equalization or county board of commissioners a taxpayer's
5 assessment as equalized is in excess of 50% of true cash value,
6 that person may appeal directly to the tax tribunal. The appeal
7 shall be filed under this subsection during 1986 on or before the
8 third Monday in August and shall be heard in the same manner as
9 other appeals of the tribunal. An appeal pursuant to this sub-
10 section shall not result in an equalized value less than the
11 assessed value multiplied by the tentative equalization multi-
12 plier used in preparing the assessment notice.

13 Sec. 34c. (1) Not later than the first Monday in March in
14 each year, the assessor shall classify every item of assessable
15 property according to the definitions contained in this section.
16 Following the board of review the assessor shall tabulate the
17 total number of items and the valuations as approved by the board
18 of review for each classification and for the totals of real and
19 personal property in the unit. The assessor shall transmit to
20 the county equalization department and to the ~~state tax~~
21 ~~commission~~ DEPARTMENT OF TREASURY the tabulation of assessed
22 valuations and ~~such~~ other statistical information ~~as~~ the
23 ~~state tax commission~~ DEPARTMENT OF TREASURY considers necessary
24 to meet the requirements of this act and Act No. 44 of the
25 Public Acts of 1911, as amended, being sections 209.1 to 209.8 of
26 the Michigan Compiled Laws.

1 (2) The classifications of assessable real property shall be
2 described as follows:

3 (a) Agricultural real property includes those parcels used
4 partially or wholly as farm land, with or without buildings, and
5 those parcels assessed to the department of natural resources and
6 valued by the ~~state tax commission~~ DEPARTMENT OF TREASURY. As
7 used in this subdivision, ~~"agricultural"~~ "FARMING operations"
8 means farming in all its branches, including cultivating of soil;
9 growing and harvesting of any agricultural, horticultural, or
10 floricultural commodity; dairying; raising of livestock, bees,
11 fish, fur-bearing animals, or poultry; turf and tree farming; and
12 performing any practices on a farm as an incident to, or in con-
13 junction with these farming operations. A commercial storage,
14 processing, distribution, marketing, or shipping ~~operations~~
15 ~~shall~~ OPERATION IS not ~~be~~ considered part of the farming
16 operation.

17 (b) Commercial real property includes those platted or
18 unplatted parcels used for commercial purposes, whether whole-
19 sale, retail, or service, with or without buildings; those par-
20 cels used by fraternal societies; and those parcels used as golf
21 courses, boat clubs, ski areas, or apartment buildings with more
22 than 4 units.

23 (c) Developmental real property includes those parcels con-
24 taining more than 5 acres without buildings or more than 15 acres
25 and whose value in sale exceeds its present value in use.

26 Developmental real property may include farm land or open space

1 land adjacent to a population center or farm land subject to
2 several competing valuation influences.

3 (d) Industrial real property includes those platted or
4 unplatted parcels used for manufacturing and processing purposes
5 with or without buildings; those parcels used for utilities sites
6 for generating plants, pumping stations, switches, substations,
7 compressing stations, warehouses, ~~and~~ right of way, flowage
8 land, and storage areas; and those parcels used for removal or
9 processing of gravel, stone, or mineral ores, whether valued by
10 the local assessor or by the state geologist.

11 (e) Residential real property includes those platted or
12 unplatted parcels, with or without buildings, and condominium
13 apartments, located within or outside a village or city ~~which~~
14 THAT are used for ~~or~~ or probably will be used for residential
15 purposes; and those parcels ~~which~~ THAT are used for ~~or~~ or
16 probably will be used for recreational purposes, such as lake
17 lots and hunting lands, located in an area used predominantly for
18 recreational purposes.

19 (f) Timber-cutover real property includes those parcels
20 ~~which~~ THAT are stocked with forest products of merchantable
21 type and size, cutover forest land with little or no merchantable
22 products, and marsh lands or other barren land. However, when
23 typical purchases of this type OF land ~~is~~ ARE for residential
24 or recreational uses, the classification shall be changed to
25 residential.

26 (3) The classifications of assessable personal property
27 shall be described as follows:

1 (a) Agricultural personal property includes farm buildings
2 on leased land and any agricultural equipment and produce not
3 exempt by law.

4 (b) Commercial personal property includes all equipment,
5 furniture, and fixtures on commercial parcels, and inventories
6 not exempt by law; outdoor advertising signs and billboards; well
7 drilling rigs and other equipment attached to a transporting
8 vehicle but not designed for operation while the vehicle is
9 moving on the highway; unlicensed commercial vehicles or those
10 licensed as special mobile equipment or by temporary permits; and
11 commercial buildings on leased land.

12 (c) Industrial personal property includes all machinery and
13 equipment, furniture and fixtures, and dies on industrial par-
14 cels, and inventories not exempt by law; industrial buildings on
15 leased land; and personal property of mining companies valued by
16 the state geologist.

17 (d) Residential personal property includes homes, cottages,
18 or cabins on leased land, and mobile homes ~~which~~ THAT would be
19 assessable as real property under section 2a except that the land
20 on which they are located is not assessable because it is
21 exempt.

22 (e) Utility personal property includes electric transmission
23 and distribution systems, substation equipment, spare parts, gas
24 distribution systems, and water transmission and distribution
25 systems; oil wells and allied equipment, such as tanks, gathering
26 lines, field pump units and buildings; inventories not exempt by
27 law; gas wells with allied equipment and gathering lines; oil or

1 gas field equipment stored in the open or in warehouses, such as
2 drilling rigs, motors, pipes, and parts; gas storage equipment;
3 transmission lines of gas or oil transporting companies; and
4 utility buildings on leased land.

5 (4) Buildings on leased land of any classification are
6 improvements ~~where~~ IF the owner of the improvement is not the
7 owner of the land or fee and has not bound himself OR HERSELF to
8 pay taxes levied against the land or fee and the improvement has
9 been assessed as personal property pursuant to section 14(6).

10 (5) If the total usage of a parcel includes more than 1
11 classification, the assessor shall determine that classification
12 ~~which~~ THAT most significantly influences the total valuation of
13 the parcel.

14 (6) An owner of any assessable property who is aggrieved
15 with the classification of the parcel, shall notify the assessor
16 and may protest the assigned classification to the regular board
17 of review. An owner or assessor who is not satisfied with the
18 decision of the board of review may file a petition with the
19 ~~state tax commission~~ TAX TRIBUNAL within 30 days after the
20 adjournment of the board of review. The ~~state tax commission~~
21 TAX TRIBUNAL shall arbitrate the petition based upon the written
22 petition and the written recommendations of the assessor. ~~and~~
23 ~~the state tax commission staff. An appeal may not be taken from~~
24 ~~the decision of the state tax commission regarding classification~~
25 ~~complaint petitions and their determination shall be final and~~
26 ~~binding for the year of the petition.~~

1 (7) This section shall not be construed to encourage the
2 assessment of property at other than the uniform percentage of
3 true cash value prescribed by this act.

4 Sec. 34d. (1) As used in this section or section 31 of
5 article IX of the state constitution of 1963, or both:

6 (a) "Additions" means all increases in value caused by new
7 construction or a physical addition of equipment or furnishings,
8 and the value of property that was exempt from taxes or not
9 included on the assessment unit's immediately preceding year's
10 assessment roll.

11 (b) "Financial officer" means the officer responsible for
12 preparing the budget of a unit of local government.

13 (c) "General price level" means the annual average of the
14 United States consumer price index for all urban consumers as
15 defined and officially reported by the United States department
16 of labor, bureau of labor statistics.

17 (d) "Losses" means a decrease in value caused by the removal
18 or destruction of real or personal property and the value of
19 property taxed in the immediately preceding year that has been
20 exempted or removed from the assessment unit's assessment roll.

21 (e) "New construction and improvements" means additions less
22 losses.

23 (f) "Current year" means the year for which the millage lim-
24 itation is being calculated.

25 (g) "Inflation rate" means the ratio of the general price
26 level for the calendar year immediately preceding the current

1 year divided by the general price level for the calendar year
2 before the year immediately preceding the current year.

3 (2) On or before the first Monday in May of each year, the
4 assessing officer of each township or city shall tabulate the
5 assessed valuation as approved by the local board of review for
6 each classification of property that is separately equalized for
7 each unit of local government and provide the tabulated assessed
8 valuations to the county equalization director. The tabulation
9 by the assessing officer shall contain additions and losses for
10 each classification of property that is separately equalized for
11 each unit of local government or part of a unit of local govern-
12 ment in the township or city. The county equalization director
13 shall compute these amounts and the current and immediately pre-
14 ceding year's state equalized valuation for each classification
15 of property that is separately equalized for each unit of local
16 government that levies taxes under this act within the boundary
17 of the county. The county equalization director shall cooperate
18 with equalization directors of neighboring counties, as neces-
19 sary, to make the computation for units of local government
20 located in more than 1 county. The county equalization director
21 shall calculate the millage reduction fraction for each unit of
22 local government in the county for the current year. The finan-
23 cial officer for each taxing jurisdiction shall calculate the
24 compounded millage reduction fractions beginning in 1980 result-
25 ing from the multiplication of successive millage reduction frac-
26 tions and shall recognize a local voter action to increase the
27 compounded millage reduction fraction to a maximum of 1 as a new

1 beginning fraction. Upon request of the superintendent of the
2 intermediate school district, the county equalization director
3 shall transmit the complete computations of the assessed valua-
4 tions to the superintendent of the intermediate school district
5 within that county. At the request of the presidents of commu-
6 nity colleges, the county equalization director shall transmit
7 the complete computations of the assessed valuation to the presi-
8 dents of community colleges within the county.

9 (3) On or before the first Monday in June of each year, the
10 county equalization director shall deliver the statement of the
11 computations signed by the county equalization director to the
12 county treasurer.

13 (4) On or before the second Monday in June of each year, the
14 treasurer of each county shall certify the immediately preceding
15 year's state equalized valuation, the current year's state equal-
16 ized valuation, the amount of additions and losses for the cur-
17 rent year, and the current year's millage reduction fraction for
18 each unit of local government that levies a property tax in the
19 county.

20 (5) The financial officer of each unit of local government
21 shall make the computation of the tax rate using the data certi-
22 fied by the county treasurer. ~~and the state tax commission.~~ At
23 the annual session in October, the county board of commissioners
24 shall not authorize the levy of a tax unless the governing body
25 of the taxing jurisdiction has certified that the requested mill-
26 age has been reduced, if necessary, in compliance with section 31
27 of article IX of the state constitution of 1963.

1 (6) The number of mills permitted to be levied in a tax year
2 is limited as provided in this section pursuant to section 31 of
3 article IX of the state constitution of 1963. A unit of local
4 government shall not levy a tax rate greater than the rate deter-
5 mined by reducing its maximum rate or rates authorized by law or
6 charter by a millage reduction fraction as provided in this sec-
7 tion without voter approval.

8 (7) A millage reduction fraction shall be determined for
9 each year for each local unit of government. ~~For ad valorem~~
10 ~~property taxes that became a lien before January 1, 1983, the~~
11 ~~numerator of the fraction shall be the total state equalized val-~~
12 ~~uation for the immediately preceding year multiplied by the~~
13 ~~inflation rate and the denominator of the fraction shall be the~~
14 ~~total state equalized valuation for the current year minus new~~
15 ~~construction and improvements. For ad valorem property taxes~~
16 ~~that became a lien after December 31, 1982, the~~ THE numerator of
17 the fraction shall be the product of the difference between the
18 total state equalized valuation for the immediately preceding
19 year minus losses multiplied by the inflation rate and the denom-
20 inator of the fraction shall be the total state equalized valua-
21 tion for the current year minus additions. For each year after
22 1993, a millage reduction fraction shall not exceed 1.

23 (8) The compounded millage reduction fraction for each year
24 ~~after 1980~~ shall be calculated by multiplying the local unit's
25 previous year's compounded millage reduction fraction by the cur-
26 rent year's millage reduction fraction. ~~Beginning with 1980 tax~~
27 ~~levies, the~~ THE compounded millage reduction fraction for the

1 year shall be multiplied by the maximum millage rate authorized
2 by law or charter for the unit of local government for the year,
3 except as provided by subsection (9). A compounded millage
4 reduction fraction shall not exceed 1.

5 (9) The millage reduction shall be determined separately for
6 authorized millage approved by the voters. The limitation on
7 millage authorized by the voters on or before May 31 of a year
8 shall be calculated beginning with the millage reduction fraction
9 for that year. Millage authorized by the voters after May 31
10 shall not be subject to a millage reduction until the year fol-
11 lowing the voter authorization, which shall be calculated begin-
12 ning with the millage reduction fraction for the year following
13 the authorization. The first millage reduction fraction used in
14 calculating the limitation on millage approved by the voters
15 after January 1, 1979 shall not exceed 1.

16 (10) A millage reduction fraction shall be applied sepa-
17 rately to the aggregate maximum millage rate authorized by a
18 charter and to each maximum millage rate authorized by state law
19 for a specific purpose.

20 (11) A unit of local government may submit to the voters for
21 their approval the levy in that year of a tax rate in excess of
22 the limit set by this section. The ballot question shall ask the
23 voters to approve the levy of a specific number of mills in
24 excess of the limit. The provisions of this section do not allow
25 the levy of a millage rate in excess of the maximum rate autho-
26 rized by law or charter. If the authorization to levy millage
27 expires after 1993 and a local governmental unit is asking voters

1 to renew the authorization to levy the millage, the ballot
2 question shall ask for renewed authorization for the number of
3 expiring mills as reduced by the millage reduction required by
4 this section. If the election occurs before June 1 of a year,
5 the millage reduction is based on the immediately preceding
6 year's millage reduction applicable to that millage. If the
7 election occurs after May 31 of a year, the millage reduction
8 shall be based on that year's millage reduction applicable to
9 that millage had it not expired.

10 (12) A reduction or limitation under this section shall not
11 be applied to taxes imposed for the payment of principal and
12 interest on bonds or other evidence of indebtedness or for the
13 payment of assessments or contract obligations in anticipation of
14 which bonds are issued that were authorized before December 23,
15 1978, as provided by former section 4 of chapter I of the
16 municipal finance act, Act No. 202 of the Public Acts of 1943, or
17 to taxes imposed for the payment of principal and interest on
18 bonds or other evidence of indebtedness or for the payment of
19 assessments or contract obligations in anticipation of which
20 bonds are issued that are approved by the voters after December
21 22, 1978.

22 (13) If it is determined subsequent to the levy of a tax
23 that an incorrect millage reduction fraction has been applied,
24 the amount of additional tax revenue or the shortage of tax reve-
25 nue shall be deducted from or added to the next regular tax levy
26 for that unit of local government after the determination of the
27 authorized rate pursuant to this section.

1 (14) If as a result of an appeal of county equalization or
2 state equalization the state equalized valuation of a unit of
3 local government changes, the millage reduction fraction for the
4 year shall be recalculated. The financial officer shall effectuate
5 an addition or reduction of tax revenue in the same manner as
6 prescribed in subsection (13).

7 (15) The fractions calculated pursuant to this section shall
8 be rounded to 4 decimal places, except that the inflation rate
9 shall be computed by the ~~state tax commission~~ DEPARTMENT OF
10 TREASURY and shall be rounded to 3 decimal places. The ~~state~~
11 ~~tax commission~~ DEPARTMENT OF TREASURY shall publish the infla-
12 tion rate before March 1 of each year.

13 (16) Beginning with taxes levied in 1994, the millage reduc-
14 tion required by section 31 of article IX of the state constitu-
15 tion of 1963 shall permanently reduce the maximum rate or rates
16 authorized by law or charter. The reduced maximum authorized
17 rate or rates for 1994 shall equal the product of the maximum
18 rate or rates authorized by law or charter before application of
19 this section multiplied by the compound millage reduction appli-
20 cable to that millage in 1994 pursuant to subsections (8) to
21 (12). The reduced maximum authorized rate or rates for 1995 and
22 each year after 1995 shall equal the product of the immediately
23 preceding year's reduced maximum authorized rate or rates multi-
24 plied by the current year's millage reduction fraction and shall
25 be adjusted for millage for which authorization has expired and
26 new authorized millage approved by the voters pursuant to
27 subsections (8) to (12).

1 Sec. 37. The county board of commissioners, at its annual
2 session in October in each year, shall ascertain and determine
3 the amount of money to be raised for county purposes, and shall
4 apportion ~~such~~ THAT amount ~~—~~ and also the amount of the state
5 tax and indebtedness of the county to the state among the several
6 townships in the county in proportion to the valuation of the
7 taxable REAL AND PERSONAL property ~~therein, real and personal,~~
8 as determined by ~~it,~~ THE BOARD or as determined by the ~~board~~
9 ~~of state tax commissioners~~ TAX TRIBUNAL upon appeal in the
10 manner provided by law ~~—~~ for that year, which determination and
11 apportionment shall be entered at large on ~~its~~ COUNTY records.
12 ~~It~~ THE BOARD shall also examine all certificates, statements,
13 papers, and records submitted to it, showing the ~~moneys~~ MONEY
14 to be raised in the several townships for school, highway, drain,
15 township, and other purposes. It shall hear and duly consider
16 all objections made to raising ~~any such moneys~~ THAT MONEY by
17 any taxpayer ~~to be~~ affected. ~~thereby.~~ If it ~~shall appear~~
18 APPEARS to the board that any certificate, statement, paper, or
19 record is not properly certified, ~~or~~ that the same is in
20 ~~anyway~~ ANY WAY defective, or that any proceeding to authorize
21 the raising of ~~any such moneys~~ THE MONEY has not been had or is
22 in ~~anyway~~ ANY WAY imperfect, the board shall verify the same,
23 and if the certificate, statement, paper, record, or proceeding
24 can then be corrected, supplied, or had, the board shall autho-
25 rize and require the defects or omissions of proceedings to be
26 corrected, supplied, or had. It may refer any or all the
27 certificates, statements, papers, records, and proceedings to the

1 prosecuting attorney, ~~whose duty it~~ WHO shall ~~be to~~ examine
2 the same and without delay report in writing his OR HER opinion
3 to the board. ~~It~~ THE BOARD shall direct that ~~such of~~ the
4 several amounts of money proposed to be raised for township,
5 ~~school,~~ highway, drain, and all other purposes as ~~shall be~~
6 authorized by law, SHALL be spread upon the assessment roll of
7 the proper townships, wards, and cities. ~~Such~~ THIS action and
8 direction shall be entered in full upon the records of the pro-
9 ceedings of the board, and shall be final as to the levy and
10 assessment of all ~~such~~ THE taxes, except ~~when~~ IF there is a
11 change made in the equalization of any county by the ~~board of~~
12 ~~state tax commissioners~~ TAX TRIBUNAL upon appeal in the manner
13 provided by law. The direction for spread of taxes shall be
14 expressed in terms of millages to be spread against the state
15 equalized values of properties and shall not direct the raising
16 of any specific amount of money. This section does not apply
17 when section 36(2) applies.

18 Sec. 37a. If upon ~~such~~ appeal to the ~~board of state tax~~
19 ~~commissioners~~ TAX TRIBUNAL it is determined ~~by said board~~ that
20 the appeal is groundless and not well founded, then the costs
21 ~~made and~~ incurred by the county in defending the ~~same and in~~
22 ~~the proceedings thereof,~~ APPEAL shall be paid by the township
23 whose supervisor made ~~such~~ THE appeal. If the allegations set
24 forth by the ~~said~~ supervisor making ~~such~~ AN appeal are deter-
25 mined to be well founded, then the ~~said~~ county shall pay the
26 costs of the ~~said~~ township ~~by it expended~~ in making ~~and~~
27 ~~prosecuting said~~ THE appeal, but ~~in no case shall~~ NOT more

1 than ~~75 dollars~~ \$75.00 costs SHALL be taxed by either side.
2 The costs shall be taxed by affidavit before the county clerk in
3 accordance with the rules of practice ~~now~~ governing ~~circuit~~
4 ~~courts~~ THE TAX TRIBUNAL as to taxation of costs. Copies of the
5 ~~said~~ bill of costs shall be served upon the county treasurer by
6 the township and upon the supervisor of the township by the
7 county. If costs ~~be~~ ARE taxed in favor of the county and
8 against the township, the county treasurer is ~~hereby~~ authorized
9 to take the amount of ~~said~~ THE costs out of any funds due or
10 that may become due ~~said~~ THE township ~~—~~ and transfer the same
11 to the general fund of ~~said~~ THE county. If costs ~~shall be~~
12 ARE taxed in favor of the township, the ~~said~~ county treasurer
13 shall immediately pay over to the treasurer of ~~said~~ THE town-
14 ship from the general fund of ~~said~~ THE county, the amount of
15 ~~said~~ THE taxed costs, and the township treasurer shall deposit
16 the ~~same~~ AMOUNT to the credit of the contingent fund of ~~said~~
17 THE township.

18 Sec. 39a. (1) If the determination of the county equalized
19 value is delayed as a result of an appeal taken pursuant to this
20 act and pending before the tax tribunal, the assessing officer
21 shall levy taxes upon the equalized value of property as deter-
22 mined by ~~the state tax commission sitting as the state board of~~
23 ~~equalization and apportioned by~~ the county board of
24 commissioners. The payment of taxes ~~thusly~~ levied ~~, hereinaf-~~
25 ~~ter called~~ IN THIS MANNER, KNOWN AS the "tentative levy",
26 ~~shall~~ DOES not constitute a final and ultimate discharge of the
27 taxpayer's obligation.

1 (2) After the final determination of equalized value by the
2 tax tribunal, the assessing officer shall determine the differ-
3 ence in tax, if any, between the tentative levy and a levy made
4 upon the equalized value as finally determined by the tax tribu-
5 nal ~~, which levy is hereinafter referred to~~ KNOWN as the "final
6 levy".

7 (3) If the final determination shows that additional taxes
8 are due, the county board of commissioners shall spread the addi-
9 tional levy upon the next succeeding annual tax roll and collect
10 them together with the next succeeding annual taxes upon the
11 property.

12 (4) If the tax liability is decreased as a result of the tax
13 tribunal's final determination of equalized value, the taxes col-
14 lected pursuant to the tentative levy in excess of the tax
15 liability pursuant to the final levy shall be credited against
16 the taxes upon the property for the next succeeding year,
17 together with a proportionate share of any collection fee appli-
18 cable to the difference.

19 (5) Additional taxes collected or credits against tax
20 liability made pursuant to this section shall inure to the bene-
21 fit or detriment of the taxing units in the respective propor-
22 tions in which they share the proceeds of the final levy.

23 (6) The ~~state tax commission~~ DEPARTMENT OF TREASURY shall
24 ~~render such~~ PROVIDE technical assistance as ~~is~~ necessary to
25 implement the provisions of this section.

26 Sec. 42a. (1) Subject to the provisions of this section, a
27 local tax collecting unit may use a computerized data base as the

1 tax roll if the local unit obtains written authorization from the
2 ~~state tax commission and the state treasurer~~ COUNTY EQUALIZA-
3 TION DIRECTOR.

4 (2) The ~~state tax commission and the state treasurer~~
5 COUNTY EQUALIZATION DIRECTOR shall authorize the use of a comput-
6 erized data base as the tax roll if the local tax collecting unit
7 demonstrates that the proposed system has the capacity to enable
8 the local unit to comply and the local unit complies with all of
9 the following requirements:

10 (a) An original precollection tax roll shall be printed from
11 the computerized data base and warranted by the assessor. That
12 printed precollection tax roll shall be maintained by the asses-
13 sor until the expiration of the redemption period provided in
14 section 74 following the May tax sale.

15 (b) A separate computer printout of all parcel splits and
16 combinations, including sufficient information to document the
17 accuracy of the splits or combinations, shall be prepared and
18 maintained by the assessor until the expiration of the redemption
19 period provided in section 74 following the May tax sale.

20 (c) A separate computer printout of all corrections and
21 adjustments to the precollection tax roll authorized by action of
22 the board of review, ~~state tax commission~~ COUNTY EQUALIZATION
23 DIRECTOR, or tax tribunal, including sufficient information to
24 document the accuracy of all corrections and adjustments, shall
25 be prepared and maintained by the assessor until the expiration
26 of the redemption period provided in section 74 following the May

1 tax sale or the resolution of all pending appeals, whichever is
2 later.

3 (d) The local tax collecting treasurer and the assessor
4 shall produce a final computer printed settlement tax roll to
5 certify taxes collected to the county treasurer under
6 section 55. The assessor shall certify that state equalized val-
7 uations, adjusted valuations, and the spread of taxes and
8 adjusted taxes are correctly recorded in the settlement tax
9 roll. The local tax collecting treasurer shall certify delin-
10 quent taxes and certify that all tax collections are posted on
11 the settlement tax roll. Those certifications and the settlement
12 tax roll shall be transmitted to the county treasurer. The affi-
13 davit attached to the settlement tax roll shall include documen-
14 tation that authorizes and reports all changes in the precollec-
15 tion tax roll.

16 (e) The treasurer of the local tax collecting unit shall
17 prepare and maintain a journal of the collections totaled and
18 reconciled to the amount of actual collections daily.

19 (f) A payment of the tax shall be posted to the computerized
20 data base using a transaction or receipt number with the date of
21 payment. A posting on the computerized data base is considered
22 the entry of the fact and date of payment in an indelible manner
23 on the tax roll as required by section 46(2).

24 (g) The computerized data base system has internal and
25 external security procedures sufficient to assure the integrity
26 of the system.

1 (h) The local tax collecting unit is capable of making
2 available a posted computer printed tax roll.

3 (i) The computerized data base system is compatible with the
4 system used by the county treasurer for the collection of delin-
5 quent taxes.

6 (3) Not later than May 1 of the third year following the
7 year in which the local tax collecting unit begins using a com-
8 puterized data base as the tax roll after approval under
9 subsection (1) and every 3 years thereafter, the local tax col-
10 lecting unit shall certify to the ~~state tax commission and the~~
11 department of treasury that the requirements of this section are
12 being met.

13 (4) A local tax collecting unit that provides a computer
14 terminal for public viewing of the tax roll is considered having
15 the tax roll available for public inspection.

16 (5) If at any time the ~~state treasurer or the state tax~~
17 ~~commission~~ COUNTY EQUALIZATION DIRECTOR believes that the local
18 tax collecting unit is no longer in compliance with
19 subsection (2), the ~~state treasurer or the state tax commission~~
20 COUNTY EQUALIZATION DIRECTOR shall provide written notice to the
21 local tax collecting unit. The notice shall specify the reasons
22 that use of the computerized data base as the original tax roll
23 is no longer in compliance with subsection (2). The local unit
24 has not less than 60 days to provide evidence that the unit is in
25 compliance with subsection (2) or that action to correct noncom-
26 pliance has been implemented. If, after the expiration of 60
27 days, ~~the state tax commission or the state treasurer~~ COUNTY

1 EQUALIZATION DIRECTOR believes that the local tax collecting unit
2 is not taking satisfactory steps to correct a condition of non-
3 compliance, ~~then the state tax commission upon its own motion~~
4 ~~may, and upon the request of the state treasurer~~ COUNTY EQUAL-
5 IZATION DIRECTOR shall ~~, institute proceedings to~~ withdraw
6 approval of the use of the computerized data base as the original
7 tax roll. ~~Proceedings of the commission under this subsection~~
8 ~~shall be in accordance with rules for other proceedings of the~~
9 ~~commission promulgated under the administrative procedures act,~~
10 ~~Act No. 306 of 1969, being sections 24.201 to 24.328 of the~~
11 ~~Michigan Compiled Laws and shall not be considered a contested~~
12 ~~case.~~

13 Sec. 51. (1) If the township treasurer neglects or refuses
14 to file his or her bond with the county treasurer, in the manner
15 and within the time prescribed by law, and the township board
16 fails to appoint a treasurer who shall give the bond and deliver
17 a receipt for the bond to the supervisor by December 10, the
18 supervisor shall deliver the tax roll with the necessary warrant
19 directed to the treasurer of the county, who shall make the col-
20 lection and return of taxes. The county treasurer, pursuant to
21 the adoption of a resolution by the county board of commission-
22 ers, has the same powers and duties to add a property tax admin-
23 istration fee, a late penalty charge, and interest to all taxes
24 collected as conferred upon a township treasurer under
25 section 44. The excess of the amount of property tax administra-
26 tion fees over the expense to the county in collecting the taxes
27 shall be returned to the township, and the remainder of the

1 property tax administration fees and any late penalty charges
2 imposed shall be credited to the county general fund. For the
3 purpose of collecting the taxes, the county treasurer is vested
4 with all the powers conferred upon the township treasurer, and an
5 action may be brought on the county treasurer's bond under the
6 same circumstances as on those of a township treasurer.

7 (2) A local unit of government that collects a summer prop-
8 erty tax shall defer the collection of summer property taxes
9 against the following property for which a deferment is claimed
10 until the following February 15:

11 (a) Homestead property of a taxpayer who is a totally and
12 permanently disabled person, blind person, paraplegic, quadriple-
13 gic, eligible serviceperson, eligible veteran, or eligible widow
14 or widower, as these persons are defined in chapter 9 of the
15 income tax act of 1967, Act No. 281 of the Public Acts of 1967,
16 being sections 206.501 to 206.532 of the Michigan Compiled Laws,
17 or who is 62 years of age or older, including the unremarried
18 surviving spouse of a person who was 62 years of age or older at
19 the time of death, and who for the prior taxable year had a total
20 household income of \$25,000.00 or less.

21 (b) Property classified or used as agricultural real prop-
22 erty if the gross receipts of the agricultural or horticultural
23 operations in the previous year or the average gross receipts of
24 the operations in the previous 3 years are not less than the
25 household income of the owner in the previous year.

26 (3) A taxpayer may claim a deferment provided by
27 subsection (2) by filing with the treasurer of the property tax

1 collecting unit an intent to defer the summer property taxes that
2 are due and payable in that year without penalty or interest.
3 Taxes deferred under subsection (2) that are not paid by the fol-
4 lowing February 15 are not subject to penalties or interest for
5 the period of deferment.

6 (4) The intent statement required by subsection (3) shall be
7 on a form prescribed and provided by the department to the trea-
8 surer of the property tax collecting unit.

9 (5) The treasurer of the property tax collecting unit col-
10 lecting a summer property tax shall do the following:

11 (a) Cause a notice of the availability of the deferment to
12 be published in a newspaper of general circulation within the
13 local unit levying the summer property tax or included as an
14 insertion with the tax bill.

15 (b) Assist persons in completion of the deferment form.

16 (6) If the local property tax collecting unit for a summer
17 property tax levy also collects a winter property tax levy in the
18 same year, a statement of the amount of taxes deferred pursuant
19 to subsection (2) shall be in the December tax statement mailed
20 by the local property tax collecting unit for each summer prop-
21 erty tax payment that was deferred from collection by that local
22 property tax collecting unit. If the local property tax collect-
23 ing unit ~~of~~ COLLECTING a summer property tax levy does not col-
24 lect a winter property tax levy in the same year, a statement of
25 the amount of taxes deferred pursuant to subsection (2) from the
26 collection made by that local property tax collecting unit shall
27 be mailed pursuant to section 44 by the local property tax

1 collecting unit ~~of~~ COLLECTING the summer property tax levy at
2 the same time December tax statements are required to be mailed.

3 (7) Persons eligible for deferment of summer property taxes
4 under subsection (2) may file their intent to defer until
5 September 15 or the time the tax would otherwise become subject
6 to interest or a late penalty charge for late payment, whichever
7 is later.

8 (8) To the extent permitted by the school code of 1976, Act
9 No. 451 of the Public Acts of 1976, as amended, being
10 sections 380.1 to 380.1852 of the Michigan Compiled Laws, or the
11 charter of a local taxing unit, a local taxing unit OTHER THAN A
12 TOWNSHIP may provide for the levy and collection of summer prop-
13 erty taxes. The terms and conditions of collection established
14 by, or under an agreement executed pursuant to, the school code
15 of 1976, ACT NO. 451 OF THE PUBLIC ACTS OF 1976, or the charter
16 of a local taxing unit govern a summer property tax levy.

17 (9) For purposes of this section, "summer property tax"
18 means a levy of ad valorem property taxes that first becomes a
19 lien before December 1 of any calendar year.

20 Sec. 87c. (1) A county that has created a fund pursuant to
21 section 87b by resolution of its board of commissioners and with-
22 out a vote of its electors may borrow money and issue its revolv-
23 ing fund notes to establish or continue, in whole or in part, the
24 delinquent tax revolving fund and to pay the expenses of the
25 borrowing.

26 (2) If a fund is created and a county determines to borrow
27 pursuant to this section, the county treasurer shall be the agent

1 for the county in connection with all transactions relative to
2 the fund.

3 ~~(3) If provided by separate resolution of the county board~~
4 ~~of commissioners for any year in which a county determines to~~
5 ~~borrow for the purposes provided in this section, there shall be~~
6 ~~payable from the surplus in the fund an amount equal to 20% of~~
7 ~~the following amount to the county treasurer for services as~~
8 ~~agent for the county and the remainder of the following amount to~~
9 ~~the county treasurer's office for delinquent tax administration~~
10 ~~expenses:~~

11 ~~(a) For any delinquent tax on which the interest rate before~~
12 ~~sale exceeds 1% per month, 1/27 of the interest collected per~~
13 ~~month.~~

14 ~~(b) For any delinquent tax on which the interest rate before~~
15 ~~sale is 1% per month or less, 3/64 of the interest collected each~~
16 ~~month.~~

17 ~~(4) The amount payable under subsection (3) to the county~~
18 ~~treasurer for services as agent for the county shall not exceed~~
19 ~~20% of the county treasurer's annual salary, and any excess over~~
20 ~~this limitation shall be payable to the county treasurer's office~~
21 ~~for delinquent tax administration expenses. In addition, the~~
22 ~~total sum payable under subsection (3) shall not exceed 5% of the~~
23 ~~total budget of the treasurer's office for that year.~~

24 (3) ~~(5)~~ In the resolution authorizing the borrowing and
25 issuance of notes, the delinquent taxes from which the borrowing
26 is to be repaid shall be pledged to the payment of the principal
27 and interest of the notes, and the proceeds of the collection of

1 the delinquent taxes pledged and the interest on the proceeds
2 shall be placed in a segregated fund or account and shall not be
3 used for any other purpose until the notes are paid in full,
4 including interest. The segregated fund or account shall be
5 established as a part of the delinquent tax revolving fund and
6 shall be accounted for separately on the books of the county
7 treasurer.

8 (4) ~~(6)~~ The proceeds of the notes shall be placed in and
9 used as the whole or part of the fund established pursuant to
10 section 87b, after the expenses of borrowing have been deducted.
11 ~~therefrom.~~

12 (5) ~~(7)~~ Before a county issues notes under this act, it
13 shall make a sworn application to the municipal finance commis-
14 sion for permission and shall attach to the application a certi-
15 fied copy of the resolution authorizing the issuance of the
16 notes. The application shall specify the actual amount of the
17 notes or maximum amount that the notes shall not exceed, the
18 maturity or maturities, and the maximum interest rate. After
19 receiving these materials the municipal finance commission shall
20 issue its order approving or disapproving the issuance of the
21 notes. Chapter II of THE MUNICIPAL FINANCE ACT, Act No. 202 of
22 the Public Acts of 1943, as amended, being sections 132.1 to
23 132.3 of the Michigan Compiled Laws, relating to the municipal
24 finance commission, its powers and duties, and its orders, ~~shall~~
25 ~~govern insofar as it may be~~ GOVERNS WHERE applicable in respect
26 to the ~~various~~ matters covered by this section. An order of
27 the municipal finance commission permitting the issuance of notes

1 under this act shall not be considered an approval of the
2 legality of the notes. However, a determination or finding made
3 by the commission involving a question of fact, after the issu-
4 ance of the notes, shall be considered conclusive of that fact.
5 The issuance of the commission's order granting permission to
6 issue notes shall be considered to mean that the commission has
7 made the determination of facts or circumstances, has given the
8 approvals, and has reached the opinions necessary before issuance
9 of the order.

10 (6) ~~(8)~~ The notes issued pursuant to this act shall comply
11 with all of the following:

12 (a) Be in an aggregate principal amount not exceeding the
13 aggregate amount of the delinquent taxes pledged, exclusive of
14 interest.

15 (b) Bear interest not exceeding 11.5% per annum, except as
16 provided in section 89.

17 (c) Be in those denominations, and mature on the date not
18 exceeding 6 years after their date of issue, as the board of com-
19 missioners by its resolution determines.

20 (7) ~~(9)~~ The resolution authorizing issuance of the notes
21 may provide that all or part of the notes shall be subject to
22 prepayment and, if subject to prepayment, shall provide the
23 amount of call premium payable, if any, the number of days'
24 notice of prepayment that shall be given, and whether the notice
25 shall be written or published, or both. Otherwise, the notes
26 shall not be subject to prepayment.

1 (8) ~~(10)~~ The sale and award of notes shall be conducted
2 and made by the treasurer of the county issuing them at a public
3 or private sale. If a public sale is held, the notes shall be
4 advertised for sale once not less than 5 days before sale in a
5 publication printed in the English language and circulated in
6 this state that carries as a part of its regular service notices
7 of the sales of municipal bonds and that has been designated in
8 the resolution as a publication complying with these
9 qualifications. The notice of sale shall be in the form as des-
10 ignated by the treasurer and, if the application to the municipal
11 finance commission so requests, the commission may approve the
12 form of notice. Otherwise, the commission shall not approve the
13 notice. The notes may be sold subject to the option of the trea-
14 surer and the treasurer may withhold a part of the issue from
15 delivery if, in his or her opinion, sufficient funds are avail-
16 able before delivery of the notes to make full delivery unneces-
17 sary to the purposes of the borrowing.

18 (9) ~~(11)~~ The notes are full faith and credit obligations
19 of the county issuing them and, subject to section 87d, if the
20 proceeds of the taxes pledged are not sufficient to pay the prin-
21 cipal and interest of the notes when due, the county shall impose
22 a general ad valorem tax without limitation as to rate or amount
23 on all taxable property in the county to pay the principal and
24 interest and may ~~thereafter~~ THEN reimburse itself from delin-
25 quent taxes collected.

1 (10) ~~(+2)~~ If the resolution so provides and subject to
2 section 87d, the notes may be designated general obligation tax
3 notes.

4 (11) ~~(+3)~~ Interest on the notes may be made payable at
5 maturity, annually, or semiannually, and the notes shall be
6 signed as provided in the resolution authorizing the notes.

7 Notes may be issued with or without coupons. ~~and if~~ IF coupons
8 are authorized to be attached to the notes, the coupons shall
9 contain the facsimile signature of the county treasurer.

10 (12) ~~(+4)~~ The notes issued under this act and interest on
11 the notes shall be payable in lawful money of the United States
12 of America and shall be exempt from all taxation by this state or
13 a taxing authority in this state.

14 (13) ~~(+5)~~ The notes may be made payable at a bank or trust
15 company, or may be made registrable as to principal or as to
16 principal and interest under the terms and conditions specified
17 in the authorizing resolution or by the treasurer when awarding
18 the notes.

19 Sec. 144. (1) The ~~auditor general~~ STATE TREASURER shall
20 be made a party defendant to all actions or proceedings insti-
21 tuted for the purpose of setting aside any sale or sales for
22 delinquent taxes on lands ~~which~~ THAT have been sold at annual
23 tax sales, or for THE purpose of setting aside any taxes returned
24 to him OR HER and for which A sale has not been made. ~~, in all~~
25 ~~such cases a~~ A copy of the petition shall be served upon the
26 ~~auditor general~~ STATE TREASURER, the prosecuting attorney of
27 the county, and the city, village, township, and school district,

1 for the taxes ~~of~~ FOR which ~~such~~ THE land was sold or THAT
 2 WERE returned delinquent at the time of commencing the action,
 3 which ~~said~~ service shall be in lieu of the service of other
 4 process.

5 (2) ~~Hearing~~ A HEARING upon ~~such~~ THE petition shall not
 6 be held until ~~such~~ service has been made and due proof
 7 ~~thereof~~ OF SERVICE filed. ~~Upon so being~~ IF made a party, ~~it~~
 8 ~~shall be the duty of the auditor general, whenever he shall, in~~
 9 ~~his discretion deem the same to be expedient, to the end that the~~
 10 ~~state of Michigan may be fully protected, to cause~~ the attorney
 11 general ~~to~~ SHALL represent ~~him~~ THE STATE TREASURER in ~~such~~
 12 proceedings. In ~~any~~ A suit or proceedings instituted for the
 13 purpose STATED in ~~this section mentioned, no~~ SUBSECTION (1),
 14 costs shall NOT be taxed against any party to the action.

15 Sec. 152. (1) ~~After the various assessment rolls required~~
 16 ~~to be made under this act or under the provisions of any munici-~~
 17 ~~pal charter have been passed upon by the several boards of~~
 18 ~~review, and prior to the making and delivery of the tax rolls to~~
 19 ~~the proper officer for collection of taxes, and in no case later~~
 20 ~~than the first Monday in May, the several assessment rolls shall~~
 21 ~~be subject to inspection by the state tax commission or by any~~
 22 ~~member or duly authorized representative thereof. If it appears~~
 23 ~~to the commission after such investigation, or is made to appear~~
 24 ~~to the commission by written complaint of any~~ A taxpayer ~~,~~ or
 25 assessing officer ~~,~~ BY WRITTEN COMPLAINT TO THE TAX TRIBUNAL
 26 MAY ALLEGE that property subject to taxation has been omitted
 27 from or improperly described upon the roll or individual

1 assessments have not been made in compliance with law. ~~the~~
2 ~~commission~~ THE TAX TRIBUNAL may issue an order directing the
3 assessor whose assessments are to be reviewed to appear with
4 ~~his~~ THE assessment roll and the sworn statements of the person
5 or persons whose property or whose assessments are to be consid-
6 ered at a time and place to be stated in the order. ~~the time~~
7 ~~to be not less than 14 days from the date of the issuance of the~~
8 ~~order, and the place to be at the office of the board of supervi-~~
9 ~~sors at the county seat or at such other place in the county in~~
10 ~~which the roll was made as the commission shall deem most conven-~~
11 ~~ient for the hearing herein provided.~~ A written complaint by a
12 taxpayer or assessing officer ~~shall be deemed~~ IS CONSIDERED to
13 have been TIMELY filed ~~timely~~ if it was deposited in the United
14 States mail on or before the first Monday of May. ~~No~~ A written
15 complaint of any taxpayer shall NOT be accepted by the ~~state tax~~
16 ~~commission~~ TAX TRIBUNAL unless the taxpayer has protested the
17 assessment from which he OR SHE appeals to the board of review.

18 (2) A notice of the hearing shall be sent by registered mail
19 ~~with~~ with return receipt requested ~~to~~ to all persons whose
20 assessments are to be considered ~~at~~ at their last known address.
21 ~~except that where the commission shall conduct a general~~
22 ~~review of all assessments within the taxing district, such notice~~
23 ~~shall be by publication in a newspaper published in the county,~~
24 ~~if there be any. If no newspaper is published in the county,~~
25 ~~then the notice shall be by publication in a newspaper with gen-~~
26 ~~eral circulation in the county, at least 5 days before the date~~
27 ~~of the hearings.~~ A copy of the order shall also be served upon

1 the supervisor or assessing officer ~~in whose~~ WHO HAS possession
2 OF the roll ~~shall be~~ at least 14 days before he OR SHE is
3 required to appear with the roll ~~. The commission, or any~~
4 ~~member or duly authorized representative thereof, shall appear at~~
5 ~~the time and place mentioned in the order,~~ and the supervisor or
6 assessing officer ~~upon whom notice shall have been served~~ shall
7 appear ~~also~~ with the assessment roll. The ~~commission or any~~
8 ~~member or duly authorized representatives thereof~~ TAX TRIBUNAL
9 shall ~~then and there~~ hold a hearing as to the proper assessment
10 of all property and persons mentioned in the notice, and all per-
11 sons affected or liable to be affected by review of the assess-
12 ments ~~thus~~ provided for may appear and be heard at the
13 hearing. ~~In any case where the hearings shall be held by a duly~~
14 ~~authorized representative of the state tax commission, he shall~~
15 ~~report the facts brought forth at the hearing to the members of~~
16 ~~the state tax commission, who will determine the true and lawful~~
17 ~~assessment or change in the description of property as found~~
18 ~~necessary.~~

19 (3) ~~In case the commission, or member thereof, who shall~~
20 ~~act in the review, shall determine~~ IF THE TAX TRIBUNAL
21 DETERMINES that the assessments ~~so~~ reviewed are not assessed
22 according to law, ~~he or they~~ THE TAX TRIBUNAL shall, in a
23 column provided for that purpose, place opposite the property the
24 true and lawful assessment of it. Any increase or decrease of
25 the assessment by ~~such~~ THIS action shall also increase or
26 decrease the state equalized value of the local unit ~~wherein~~ IN
27 WHICH the property is located by the amount that ~~such~~ THE

1 property's state equalized value has been altered. As to the
2 property not upon the assessment roll, the ~~commission, or member~~
3 ~~thereof acting in the review,~~ TAX TRIBUNAL shall place it upon
4 the assessment roll by proper description and shall place,
5 ~~thereafter,~~ in the proper column, the true cash value of the
6 property. As to property not properly described upon the assess-
7 ment roll, the ~~commission, or member thereof acting in the~~
8 ~~review,~~ REPRESENTATIVE OF THE DEPARTMENT OF TREASURY shall make
9 ~~such~~ change in the description of the property assessed as ~~is~~
10 ~~found~~ necessary. The ~~commission~~ REPRESENTATIVE shall also
11 spread upon the roll a certificate, signed by the ~~chairman~~
12 STATE TREASURER, showing the day and date on which the assessment
13 roll was reviewed. For appearing with the roll as required
14 ~~herein~~ UNDER THIS SECTION, the supervisor or assessing officer
15 shall receive the same per diem as is received ~~by him~~ while in
16 attendance at the meeting of the board of supervisors, to be
17 presented to and paid by the proper officer of the municipality
18 of which he OR SHE is the assessing officer in the manner as
19 ~~his~~ other compensation is paid. ~~In all of its proceedings the~~
20 ~~contested case provisions of Act No. 197 of the Public Acts of~~
21 ~~1952 as amended, shall not be applicable to the state tax commis-~~
22 ~~sion, and in its determination,~~ SECTION 28 OF article VI ~~sec~~
23 ~~tion 28,~~ of the STATE constitution of ~~the state of Michigan~~
24 ~~shall apply~~ 1963 APPLIES TO THE DETERMINATIONS UNDER THIS
25 SECTION. If the final action of the ~~commission or member~~
26 DEPARTMENT OF TREASURY results in a change in the assessment, the
27 ~~commission, on a form provided by the commission,~~ DEPARTMENT OF

1 TREASURY shall notify each affected school district, county,
2 township, and city of its action. When the assessment of any
3 property has been reviewed by the ~~commission~~ DEPARTMENT OF
4 TREASURY as ~~herein~~ authorized UNDER THIS SECTION, ~~such~~ THE
5 assessment shall not be changed for a period of 3 years without
6 the written consent of the ~~commission~~ DEPARTMENT OF TREASURY.
7 Whenever a local assessing district fails to have an assessment
8 roll prepared as required in this act and it becomes necessary
9 for the ~~commission~~ DEPARTMENT OF TREASURY to assess the proper-
10 ties in the district either by its own staff or the county equal-
11 ization department under direction of ~~the commission~~ ITS OWN
12 STAFF, the local assessing district shall bear the cost of ~~such~~
13 THE assessment and shall reimburse the state or county.

14 Sec. 152a. (1) Notwithstanding any other provision of the
15 law to the contrary, ~~if an appeal is filed with the state tax~~
16 ~~commission under section 152~~ the taxes shall be apportioned and
17 levied on the valuation of the property as fixed by the board of
18 review and equalized under section 34. The taxes ~~shall be~~ ARE
19 due and payable and subject to the same collection fees and
20 interest in the same manner and amount as if an appeal had not
21 been filed. When the valuation is established by the ~~state tax~~
22 ~~commission~~ DEPARTMENT OF TREASURY appeals decision, the tax col-
23 lecting officer having the tax roll in his OR HER possession
24 shall make the necessary adjustments to the tax liability.

25 (2) If additional taxes are due, they may be paid to the
26 collecting officer with the addition of a collection fee of 1% of
27 the additional tax for a period of 60 days after the taxpayer

1 receives notification of the increased tax liability. After the
2 60-day period ~~such~~ THE taxes ~~shall be~~ ARE considered delin-
3 quent and commencing March 1 following the year of the levy
4 ~~shall be~~ ARE subject to the same collection fees and interest
5 charges as other delinquent taxes. The notification of increased
6 tax liability shall be sent to the taxpayer shown in the roll by
7 the collecting officer by certified mail, return receipt
8 requested, within 5 days after receiving notification from the
9 ~~tax commission~~ of the valuation established. The notification
10 shall be sent by the ~~state tax commission~~ DEPARTMENT OF
11 TREASURY to all taxing units involved, to the county treasurer,
12 and the city or township treasurer.

13 (3) If the tax liability is decreased due to a decreased
14 valuation and an overpayment of taxes has been made to the col-
15 lecting officer, the tax collecting officer having possession of
16 the tax roll or delinquent tax roll shall make a refund of the
17 tax overpayment. There shall be added to the tax overpayment
18 refund a proportionate share of the collection fees paid. The
19 collection fee rebate shall be computed by multiplying the total
20 collection fee paid by a fraction, the numerator of which is the
21 amount of tax refund and the denominator of which is the total
22 tax paid. The officer making the refund shall charge back ~~such~~
23 THE refund to all taxing units in the same proportion as the
24 originally collected tax was distributed. The chargeback may be
25 made ~~prior to~~ BEFORE or subsequent to the payment of the refund
26 to the taxpayer in the discretion of the county, city, or
27 township treasurer.

1 Sec. 154. (1) If it ~~shall be made to appear~~ APPEARS to
2 the ~~state tax commission~~ COUNTY EQUALIZATION DIRECTOR at any
3 time that as a matter of fact any property liable to taxation has
4 been incorrectly reported or omitted for any previous year, but
5 not to exceed the current assessment year and 2 years immediately
6 preceding the date of discovery and disclosure of the incorrect
7 reporting or of the omission, the ~~state tax commission~~ COUNTY
8 EQUALIZATION DIRECTOR shall place the corrected assessment value
9 for the appropriate years on the then current assessment roll.
10 The ~~commission~~ COUNTY EQUALIZATION DIRECTOR shall further cer-
11 tify to the proper collecting treasurer the amount of taxes due
12 as computed by the correct annual rate of taxation for each year
13 except the then current year. ~~In case of~~ IF THERE HAS BEEN A
14 change in ownership of the property, these taxes shall not be
15 spread against the property ~~prior to~~ BEFORE the last change of
16 ownership.

17 (2) If assessment changes made pursuant to this section
18 result in increased property taxes, ~~such~~ THE additional taxes
19 shall be collected in the same manner and at the same time and
20 with the same property tax administration fees, penalties, and
21 interest as current year's taxes.

22 (3) If assessment changes made pursuant to this section
23 result in a decreased tax liability, a refund of excess tax pay-
24 ments shall be made by the county treasurer and shall include
25 interest at the rate of 1% per month or fraction ~~thereof~~ OF A
26 MONTH from the date of the payment of the tax to the date of the
27 payment of the refund. ~~Such~~ THE refunds shall be charged by

1 the county treasurer to the various taxing jurisdictions in the
2 same proportion as the taxes were levied.

3 (4) A person to whom property is assessed pursuant to this
4 section may appeal the ~~state tax commission~~ COUNTY EQUALIZATION
5 DIRECTOR'S determinations to the Michigan tax tribunal.

6 Section 2. (1) Sections 146, 147, 148, 149, 150, and 151 of
7 Act No. 206 of the Public Acts of 1893, being sections 211.146,
8 211.147, 211.148, 211.149, 211.150, and 211.151, of the Michigan
9 Compiled Laws, are repealed.

10 (2) Act No. 360 of the Public Acts of 1927, being sections
11 209.101 to 209.107 of the Michigan Compiled Laws, is repealed.

12 (3) Act No. 44 of the Public Acts of 1911, being sections
13 209.1 to 209.8 of the Michigan Compiled Laws, is repealed.