



HOUSE BILL No. 5945

November 10 1994 Introduced by Rep Bobier and referred to the Committee on Taxation

A bill to amend sections 7cc, 7dd, 10, 10f, 24, 24b, 24c, 27a, 30, 30c, 34, 34d, 37, 39a, 42a, and 44 of Act No 206 of the Public Acts of 1893, entitled as amended

The general property tax act

sections 7cc and 7dd as added and section 24c as amended by Act No 237 of the Public Acts of 1994, section 10 as amended by Act No 135 of the Public Acts of 1991 section 10f as added by Act No 223 of the Public Acts of 1986, section 27a as amended by Act No 313 of the Public Acts of 1993, section 30 as amended by Act No 9 of the Public Acts of 1994, section 30c as added by Act No 297 of the Public Acts of 1994, section 34 as amended by Act No 105 of the Public Acts of 1986, section 34d as amended by Act No 145 of the Public Acts of 1993, 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, and section 44 as amended by

Act No 124 of the Public Acts of 1989, being sections 211 7cc, 211 7dd 211 10, 211 10f 211 24, 211 24b 211 24c, 211 27a, 211 30 211 30c 211 34 211 34d, 211 37, 211 39a 211 42a, and 211 44 of the Michigan Compiled Laws and to add sections 8b and 27b

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Sections 7cc, 7dd, 10, 10f 24, 24b, 24c, 27a,
2 30 30c, 34, 34d, 37 39a 42a, and 44 of Act No 206 of the
3 Public Acts of 1893, sections 7cc and 7dd as added and
4 section 24c as amended by Act No 237 of the Public Acts of 1994,
5 section 10 as amended by Act No 135 of the Public Acts of 1991,
6 section 10f as added by Act No 223 of the Public Acts of 1986,
7 section 27a as amended by Act No 313 of the Public Acts of 1993,
8 section 30 as amended by Act No 9 of the Public Acts of 1994,
9 section 30c as added by Act No 297 of the Public Acts of 1994,
10 section 34 as amended by Act No 105 of the Public Acts of 1986,
11 section 34d as amended by Act No 145 of the Public Acts of 1993
12 section 39a as amended by Act No 68 of the Public Acts of 1981,
13 section 42a as added by Act No 112 of the Public Acts of 1990
14 and section 44 as amended by Act No 124 of the Public Acts of
15 1989, being sections 211 7cc, 211 7dd, 211 10, 211 10f, 211 24,
16 211 24b, 211 24c, 211 27a 211 30, 211 30c, 211 34, 211 34d,
17 211 37, 211 39a 211 42a and 211 44 of the Michigan Compiled
18 Laws, are amended and sections 8b and 27b are added to read as
19 follows

20 Sec 7cc (1) A homestead is exempt from the tax levied by
21 a local school district for school operating purposes to the

1 extent provided under section 1211 of the school code of 1976
2 Act No 451 of the Public Acts of 1976 being section 380 1211 of
3 the Michigan Compiled Laws, if that owner claims an exemption as
4 provided in this ~~subsection~~ SECTION Notwithstanding the tax
5 day provided in section 2, the status of property as a homestead
6 shall be determined on the date an affidavit claiming an exemp-
7 tion is filed under subsection (2)

8 (2) An owner of property may claim an exemption under this
9 section by filing an affidavit on or before May 1 with the local
10 tax collecting unit in which the property is located The affi-
11 davit shall state that the property is owned and occupied as a
12 homestead by that owner of the property on the date that the
13 affidavit is signed The affidavit shall be on a form prescribed
14 by the department of treasury Beginning in 1995, 1 copy of the
15 affidavit shall be retained by the owner, 1 copy shall be
16 retained by the local tax collecting unit until any appeal or
17 audit period under this act has expired, and 1 copy shall be for-
18 warded to the department of treasury ~~pursuant to~~ UNDER subsec-
19 tion (4) Beginning in 1995, the affidavit shall require the
20 owner claiming the exemption to indicate if that owner has
21 claimed another exemption on property in this state that is not
22 rescinded If the affidavit requires an owner to include a
23 social security number, that owner's number is subject to the
24 disclosure restrictions in Act No 122 of the Public Acts of
25 1941, being sections 205 1 to 205 31 of the Michigan Compiled
26 Laws

1 (3) A husband and wife who are required to file or who do
2 file a joint Michigan income tax return are entitled to not more
3 than 1 homestead exemption

4 (4) Upon receipt of an affidavit filed under subsection (2)
5 and unless the claim is denied under subsection (6) the assessor
6 shall exempt the property from the collection of the tax levied
7 by a local school district for school operating purposes to the
8 extent provided under section 1211 of Act No 451 of the Public
9 Acts of 1976 as provided in subsection (1) through the 1998 tax
10 year or until December 31 of the year in which the property is
11 transferred or the owner rescinds the claim for exemption The
12 local tax collecting unit shall forward copies of affidavits to
13 the department of treasury according to a schedule prescribed by
14 the department of treasury An owner is required to file a new
15 claim for exemption on the same property in 1999 and every 4
16 years after 1999

17 (5) Not more than 90 days after exempted property is no
18 longer used as a homestead by the owner claiming an exemption,
19 that owner shall rescind the claim of exemption by filing with
20 the local tax collecting unit a rescission form prescribed by the
21 department of treasury Beginning October 1, 1994, an owner who
22 fails to file a rescission as required by this subsection is
23 subject to a penalty of \$5 00 per day for each separate failure
24 beginning after the 90 days have elapsed, up to a maximum of
25 \$200 00 This penalty shall be collected under Act No 122 of
26 the Public Acts of 1941, and shall be deposited in the state
27 school aid fund established in section 11 of article IX of the

1 state constitution of 1963 This penalty may be waived by the
2 department of treasury

3 (6) If the assessor of the local tax collecting unit
4 believes that the property for which an exemption is claimed is
5 not the homestead of the owner claiming the exemption, effective
6 for taxes levied after 1994 the assessor may deny a new or exist-
7 ing claim by notifying the owner and the department of treasury
8 in writing of the reason for the denial and advising the owner
9 that the denial may be appealed to the department of treasury
10 within 35 days after the date ~~of~~ the notice WAS RECEIVED The
11 denial shall be made on a form prescribed by the department of
12 treasury If the assessor of the local tax collecting unit
13 believes that the property for which the exemption is claimed is
14 not the homestead of the owner claiming the exemption, for taxes
15 levied in 1994 the assessor may send a recommendation for denial
16 for any affidavit that is forwarded to the department of treasury
17 stating the reasons for the recommendation If the assessor of
18 the local tax collecting unit believes that the property for
19 which the exemption is claimed is not the homestead of the owner
20 claiming the exemption and has not denied the claim, for taxes
21 levied after 1994 the assessor shall include a recommendation for
22 denial with any affidavit that is forwarded to the department of
23 treasury or, for an existing claim, shall send a recommendation
24 for denial to the department of treasury, stating the reasons for
25 the recommendation

26 (7) The department of treasury shall determine if the
27 property is the homestead of the owner claiming the exemption

1 The department of treasury may review the validity of exemptions
2 for the current calendar year and for the 3 immediately preceding
3 calendar years If the department of treasury determines that
4 the property is not the homestead of the owner claiming the
5 exemption, the department shall send a notice of that determina-
6 tion to the local tax collecting unit and to the owner of the
7 property claiming the exemption, indicating that the claim for
8 exemption is denied stating the reason for the denial and
9 advising the owner claiming the exemption of the right to appeal
10 the determination to the department of treasury and what those
11 rights of appeal are The department of treasury may issue a
12 notice denying a claim if an owner fails to respond within 30
13 days of receipt of a request for information from that
14 department An appeal to the department of treasury SHALL BE
15 REQUESTED WITHIN 35 DAYS OF RECEIPT OF THE NOTICE OF DENIAL PUR-
16 SUANT TO SUBSECTION (6) AND shall be conducted according to the
17 provisions for an informal conference in section 21 of Act
18 No 122 of the Public Acts of 1941, being section 205 21 of the
19 Michigan Compiled Laws Upon receipt of a notice that the
20 department of treasury has denied a claim for exemption the
21 assessor shall remove the exemption of the property and ~~either~~
22 ~~correct the current~~ AMEND THE tax roll to reflect IF THE TAX
23 ROLL IS STILL IN THE LOCAL UNIT OF GOVERNMENT S POSSESSION, or
24 ~~place on the next tax roll,~~ PREPARE AND SUBMIT A CORRECTED TAX
25 BILL THAT SHALL INCLUDE previously unpaid taxes with interest and
26 penalties computed based on the interest and penalties that would
27 have accrued from the date the taxes were originally levied if

1 there had not been an exemption Interest and penalties shall
2 not be assessed for any period before February 14, 1995
3 However, if the property has been transferred to a bona fide pur-
4 chaser the taxes, interest, and penalties shall not be billed on
5 the next tax statement by the local tax collecting unit to the
6 bona fide purchaser, and the local tax collecting unit shall
7 notify the department of treasury of the amount of tax due and
8 interest through the date of that notification The department
9 of treasury shall then assess the owner who claimed the homestead
10 property tax exemption for the tax and interest plus penalty, if
11 any, as for unpaid taxes provided under Act No 122 of the Public
12 Acts of 1941 and shall deposit any tax, interest, or penalty col-
13 lected into the state school aid fund

14 (8) An owner may appeal a final decision of the department
15 of treasury to the residential and small claims division of the
16 ~~Michigan~~ tax tribunal within 35 days of that decision An
17 assessor may appeal a final decision of the department of trea-
18 sury to the residential and small claims division of the
19 ~~Michigan~~ tax tribunal within 35 days of that decision if the
20 assessor denied the exemption under subsection (6), or, for taxes
21 levied in 1994 only, the assessor forwarded a recommendation for
22 denial to the department of treasury under subsection (6) An
23 owner is not required to pay the amount of tax in dispute in
24 order to appeal a denial of a claim of exemption to the depart-
25 ment of treasury or to receive a final determination of the resi-
26 dential and small claims division of the ~~Michigan~~ tax
27 tribunal However, interest and penalties except as provided in

1 subsection (7) if any shall accrue and be computed based on the
2 interest and penalties that would have accrued from the date the
3 taxes were originally levied as if there had not been an
4 exemption

5 (9) An affidavit filed by an owner for a homestead shall
6 rescind all previous exemptions filed by that owner for any other
7 homestead The department of treasury shall notify the assessor
8 of the local tax collecting unit in which the property for which
9 a previous exemption was claimed is located that the previous
10 exemption is rescinded by the subsequent affidavit Upon receipt
11 of notice that an exemption is rescinded, the assessor of the
12 local tax collecting unit shall remove the exemption effective
13 December 31 of the year in which the affidavit or rescission form
14 is filed with the local tax collecting unit

15 (10) If the homestead is part of a unit in a multiple-unit
16 dwelling or a dwelling unit in a multiple-purpose structure, an
17 owner shall claim an exemption for only that portion of the total
18 ~~state equalized valuation~~ TAXABLE VALUE OF THE PROPERTY used as
19 the homestead of that owner in a manner prescribed by the depart-
20 ment of treasury If a portion of a parcel for which the owner
21 claims an exemption is used for a purpose other than as a home-
22 stead, the owner shall claim an exemption for only that portion
23 of the total ~~state equalized valuation~~ TAXABLE VALUE OF THE
24 PROPERTY used as the homestead of that owner in a manner pre-
25 scribed by the department of treasury

26 (11) When a county register of deeds records a transfer of
27 ownership of a property, he or she shall notify the local tax

1 collecting unit in which the property is located of the
2 transfer

3 (12) The department of treasury shall make available the
4 affidavit forms and the forms to rescind an exemption which may
5 be on the same form, to all city and township assessors, county
6 equalization officers, county registers of deeds, and closing
7 agents A person who prepares a closing statement for the sale
8 of property shall provide affidavit and rescission forms to the
9 buyer and seller at the closing and, if requested by the buyer or
10 seller after execution by the buyer or seller, shall file the
11 forms with the local tax collecting unit in which the property is
12 located

13 (13) An owner who owned and occupied a homestead on May 1 in
14 any year for which a homestead property tax exemption affidavit
15 was ~~earned~~ CLAIMED to have been filed and for which the exemp-
16 tion was not on the tax roll may file an appeal with the July
17 board of review or, if there is not a summer levy of school oper-
18 ating taxes, with the December board of review IF AN APPEAL OF
19 A DENIAL OF A HOMESTEAD EXEMPTION IS RECEIVED BY THE LAST DATE
20 FOR PETITIONING THE DECEMBER BOARD OF REVIEW, THE LOCAL UNIT OF
21 GOVERNMENT SHALL CONVENE A DECEMBER BOARD OF REVIEW AND PROCESS
22 THE APPEAL IF THE FIRST NOTICE THAT AN EXEMPTION IS NOT ON THE
23 TAX ROLL IS RECEIVED BY AN OWNER AFTER THE LAST DATE FOR PETI-
24 TIONING THE DECEMBER BOARD OF REVIEW, AND THE OWNER OWNED AND
25 OCCUPIED THAT HOMESTEAD ON MAY 1 IN A YEAR FOR WHICH THE EXEMP-
26 TION AFFIDAVIT IS CLAIMED TO HAVE BEEN FILED, THE OWNER MAY
27 APPEAL THE DENIAL TO THE DEPARTMENT OF TREASURY WITHIN 35 DAYS OF

1 RECEIPT OF THE NOTICE THE APPEAL SHALL BE CONDUCTED ACCORDING
2 TO THE PROVISIONS FOR AN INFORMAL CONFERENCE IN SECTION 21 OF ACT
3 NO 122 OF THE PUBLIC ACTS OF 1941 In 1994 an owner of property
4 that is a homestead on May 1 for which the local tax collecting
5 unit has not received a claim of exemption may claim an exemption
6 for 1994 in person or by mail at the July board of review or the
7 December board of review

8 (14) In 1994 only an owner who acquires a homestead after
9 April 30 for which an affidavit was not filed in 1994, may file
10 an affidavit as provided in subsection (2) not later than October
11 1, 1994 Upon receipt the assessor shall exempt the property
12 from 50% of the number of mills levied in 1994 under section 1211
13 of Act No 451 of the Public Acts of 1976 from which homesteads
14 are exempt, not to exceed 50% of the total number of mills from
15 which homesteads are exempt in 1994 on the December tax roll
16 If there is not a December levy of the tax under section 1211 of
17 Act No 451 of the Public Acts of 1976, the owner may appear in
18 person or by mail before the December board of review and obtain
19 a rebate as provided in section 53b of 50% of the number of mills
20 levied in 1994 under section 1211 of Act No 451 of the Public
21 Acts of 1976 from which homesteads are exempt, not to exceed 50%
22 of the total number of mills from which homesteads are exempt in
23 1994 This subsection does not apply unless the 1994 assessment
24 of the property is based on the valuation of a homestead or a
25 portion of a structure that has become a homestead An affidavit
26 filed under this subsection is subject to all the provisions of
27 this section

1 Sec 7dd As used in sections 7cc and 7ee

2 (a) 'Homestead means that portion of a dwelling or unit in
3 a multiple-unit dwelling that is subject to ad valorem taxes and
4 is owned and occupied as a principal residence by an owner of the
5 dwelling or unit Homestead also includes all of an owner's
6 unoccupied property classified as residential that is adjoining
7 or contiguous to the dwelling subject to ad valorem taxes and
8 that is owned and occupied as a principal residence by the
9 owner Contiguity is not broken by a road or a right-of-way
10 Homestead also includes any portion of a principal residence of
11 an owner that is rented or leased to another person as a resi-
12 dence as long as that portion of the principal residence that is
13 rented or leased is less than 50% of the total square footage of
14 living space in that principal residence Homestead also
15 includes a life care facility registered under the living care
16 disclosure act Act No 440 of the Public Acts of 1976, being
17 sections 554 801 to 554 844 of the Michigan Compiled Laws
18 Homestead also includes property owned by a cooperative housing
19 corporation and occupied as a principal residence by tenant
20 stockholders

21 (b) 'Owner means a person who is 1 of the following

22 (i) A person who owns property or who is purchasing property
23 under a land contract

24 (ii) A person who is a partial owner of property

25 (iii) A person who owns property as a result of being a ben-
26 eficiary of a will or trust or as a result of intestate

27 succession

1 (iv) A person who owns or is purchasing a dwelling on leased
2 land

3 (v) A person holding a life lease in property previously
4 sold or transferred to another

5 (vi) A grantor who has placed the property in a revocable
6 trust or a qualified personal residence trust

7 (c) "Person", for purposes of defining owner as used in
8 section 7cc, means an individual and for purposes of defining
9 owner as used in section 7ee means an individual, partnership,
10 corporation, limited liability company, association, or other
11 legal entity

12 (d) "Principal residence" means the 1 place where a person
13 has his or her true, fixed, and permanent home to which, whenever
14 absent, he or she intends to return and that shall continue as a
15 principal residence until another principal residence is
16 established

17 (e) "Qualified agricultural property" means unoccupied prop-
18 erty and related buildings classified as agricultural, or other
19 unoccupied property and related buildings located on that prop-
20 erty devoted primarily to agricultural use as defined in section
21 2 of the farmland and open space preservation act, Act No 116 of
22 the Public Acts of 1974, being section 554 702 of the Michigan
23 Compiled Laws Related buildings include a residence occupied by
24 a person employed in or actively involved in the agricultural use
25 and who has not claimed a homestead exemption on other property
26 Property used for commercial storage, commercial processing,
27 commercial distribution, commercial marketing, or commercial

1 shipping operations or other commercial or industrial purposes is
 2 not qualified agricultural property A parcel of property is
 3 devoted primarily to agricultural use only if more than 50% of
 4 the parcel's acreage is devoted to agricultural use An owner
 5 shall not receive an exemption for that portion of the total
 6 ~~state equalized valuation~~ TAXABLE VALUE of the property that is
 7 used for a commercial or industrial purpose or that is a resi-
 8 dence that is not a related building

9 SEC 8B THE AGGREGATE AMOUNT OF ALL ITEMS OF PERSONAL
 10 PROPERTY LOCATED ON A PARCEL OF REAL PROPERTY IS A SINGLE PARCEL
 11 OF PERSONAL PROPERTY SUBJECT TO THE CALCULATION OF TAXABLE VALUE
 12 UNDER SECTION 27A SEPARATELY FROM THE CALCULATION OF TAXABLE
 13 VALUE OF THE REAL PROPERTY UPON WHICH THAT PERSONAL PROPERTY IS
 14 LOCATED

15 Sec 10 (1) ~~Except as otherwise provided in this section,~~
 16 ~~an~~ AN assessment of all the property in the state ~~,~~ liable to
 17 taxation ~~,~~ shall be made annually in ~~the several~~ ALL town-
 18 ships, villages, and cities by the ~~supervisors of the several~~
 19 ~~townships or in villages and cities if provision is made in the~~
 20 ~~acts of incorporation or charter for an~~ APPLICABLE assessing
 21 officer ~~, by an assessing officer,~~ as provided in ~~this act~~
 22 SECTION 3 OF ARTICLE IX OF THE STATE CONSTITUTION OF 1963 AND
 23 SECTION 27A

24 ~~(2) In 1992, the assessment as equalized for the 1991 tax~~
 25 ~~year shall be used on the assessment roll and shall be adjusted~~
 26 ~~only to reflect additions and losses, as those terms are defined~~
 27 ~~in section 34d, and splits and combinations that have occurred~~

1 ~~Additions and losses and splits and combinations shall be valued~~
2 ~~at 1991 levels~~

3 (2) ~~(3)~~ Notwithstanding any provision to the contrary in
4 the act of incorporation or charter of a village, an assessment
5 for village taxes shall be identical to the assessment made by
6 the ~~township supervisor~~ APPLICABLE ASSESSING OFFICER OF THE
7 TOWNSHIP in which the village is located, and tax statements
8 shall set forth clearly the state equalized value AND THE TAXABLE
9 VALUE of the individual properties in the village upon which
10 authorized millages are levied

11 (3) ~~(4)~~ If a nonresident of the taxing unit ~~against whom~~
12 ~~an assessment is made~~ requests in writing information ~~relative~~
13 ~~to the amount of~~ REGARDING the assessment ~~against~~ OF his or
14 her property the supervisor or assessing officer ~~shall~~ SHALL REPLY
15 TO THE REQUEST within a reasonable length of time ~~shall~~
16 ~~reply to the request~~

17 ~~(5) Notwithstanding any other contrary provisions in this~~
18 ~~act, all of the following apply to the amount on the assessment~~
19 ~~roll for 1992 under subsection (2)~~

20 ~~(a) The equalized value of property in a city, township, or~~
21 ~~county shall be adjusted only to reflect the additions and losses~~
22 ~~and splits and combinations allowed under subsection (2), tax~~
23 ~~tribunal changes to 1991 assessments, and the amount by which~~
24 ~~assessments were changed by the board of review for appeals under~~
25 ~~subsection (9)~~

1 ~~(b) Millage reductions under section 34d shall not be~~
2 ~~calculated. However, millage reductions under sections 24c and~~
3 ~~34 shall be applied.~~

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

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

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

19 ~~(7) A person whose appeal is not permitted under subsection~~
20 ~~(5)(c) for 1992 may appear before the 1992 board of review to~~
21 ~~protest the 1991 assessment used for the 1992 assessment and any~~
22 ~~change in the assessment determined appropriate by the board of~~
23 ~~review shall be documented and immediately forwarded to the local~~
24 ~~assessor but shall not affect the 1991 assessment used for the~~
25 ~~1992 assessment. The assessor shall consider this information in~~
26 ~~preparing the 1993 assessment and the board of review meeting in~~

~~1 March of 1993 shall consider this information in reviewing
2 appeals of 1993 assessments~~

~~3 (8) An appearance under subsection (7) shall be considered a
4 protest for all purposes required by law~~

~~5 (9) An owner of property may appeal in 1992 the 1991 assess-
6 ment used for the 1992 assessment to the board of review if the
7 owner did not appeal that assessment in 1991 and if the owner
8 acquired the property after January 1, 1991 in 1 of the following
9 ways~~

~~10 (a) By will or devise~~

~~11 (b) Through foreclosure or forfeiture of a recorded instru-
12 ment under chapter 31, 32, or 57 of the Revised Judicature Act of
13 1961, Act No 236 of the Public Acts of 1961, being sections
14 600 3101 to 600 3280 and 600 5701 to 600 5785 of the Michigan
15 Compiled Laws, or through deed or conveyance in lieu of a fore-
16 closure or forfeiture~~

~~17 (c) By a bona fide arms length transaction~~

~~18 (10) A designated agent who is subject to Act No 125 of the
19 Public Acts of 1966, being sections 565 161 to 565 163 of the
20 Michigan Compiled Laws, and who has received a tax statement in
21 1991 shall reflect the changes made by Act No 15 of the Public
22 Acts of 1991 in the escrow account maintained for the payment of
23 taxes in 1992~~

24 Sec 10f (1) If a local assessing district does not have
25 an assessment roll ~~which~~ THAT has been certified by a qualified
26 certified assessing officer, the state tax commission shall
27 assume jurisdiction over the assessment roll and provide for the

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

15 (2) If a certified assessment roll cannot be provided in
16 sufficient time for a summer tax levy, or for the annual levy on
17 December 1, the commission shall order the levy of interim taxes
18 based on the ~~state-equalized valuations~~ TENTATIVE TAXABLE VALUE
19 of individual properties as determined by the commission, sitting
20 as the state board of equalization, apportioned to the local
21 assessing unit by the county board of commissioners, and appor-
22 tioned to each property in proportion to the ~~assessed~~
23 ~~valuations~~ TENTATIVE TAXABLE VALUES entered in the current
24 uncertified assessment roll If there is no current assessment
25 roll, the commission shall substitute the latest complete assess-
26 ment roll for the current roll for the interim tax levy The
27 payment of a tax levied as an interim tax levy ~~shall~~ DOES not

1 constitute a final and ultimate discharge of the taxpayer s
2 liability for the tax levied against that property An interim
3 tax levy made ~~pursuant to~~ UNDER this subsection shall be
4 clearly labeled as an "interim tax levy subject to adjustment
5 after an assessment roll is certified'

6 (3) Within 30 days after the final determination by the com-
7 mission of the assessed ~~valuations~~ VALUATION AND TAXABLE VALUE
8 for each individual property listed on the assessment roll, the
9 commission shall cause to be mailed a notice of the new assess-
10 ment AND NEW TAXABLE VALUE to each owner An owner has the right
11 to petition the tax tribunal directly for a hearing on the
12 assessed valuation OR TAXABLE VALUE within 30 days after the date
13 of the notice in the same manner as provided under section 35 of
14 THE TAX TRIBUNAL ACT, Act No 186 of the Public Acts of 1973,
15 being section 205 735 of the Michigan Compiled Laws The notice
16 shall specify each parcel of property, the assessed valuation for
17 the CURRENT year the assessed valuation for the ~~previous~~
18 IMMEDIATELY PRECEDING year, THE TENTATIVE TAXABLE VALUE FOR THE
19 CURRENT YEAR, THE TAXABLE VALUE FOR THE IMMEDIATELY PRECEDING
20 YEAR, the state equalized valuation for the ~~previous~~
21 IMMEDIATELY PRECEDING year, the tentative equalized valuation for
22 the CURRENT year, the net change in the assessed valuation, THE
23 NET CHANGE IN THE TENTATIVE TAXABLE VALUE and the net change
24 between the tentative equalized valuation for the CURRENT year
25 and the state equalized valuation for the ~~previous~~ IMMEDIATELY
26 PRECEDING year The notice shall also include a statement
27 informing the owner that an appeal of the assessment OR TAXABLE

1 VALUE must be made within 30 days of the date of the assessment
2 notice directly to the ~~Michigan~~ tax tribunal and shall include
3 information on how and where an appeal can be made

4 (4) After the final determination of the equalized assessed
5 valuations AND TAXABLE VALUES by the commission, the assessing
6 officer, or, if there is no assessing officer, ~~by~~ an agent des-
7 igned by the commission, shall determine the difference in tax,
8 if any, between the interim levy and a levy made on the
9 ~~equalized assessed valuations~~ FINAL TAXABLE VALUES as finally
10 determined by the commission, which may be referred to as the
11 "final levy The final levy shall be at the rates ~~which~~ THAT
12 were approved and ordered spread for the year in which there was
13 not a certified assessment roll

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

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

25 (7) The commission shall render technical assistance ~~when~~
26 IF necessary to implement ~~the provisions of~~ this section

1 (8) The commission shall provide the tax tribunal with a
2 certified copy of its orders and a copy of each final
3 determination made under this section

4 Sec 24 (1) On or before the first Monday in March in each
5 year, the supervisor or assessor shall make and complete an
6 assessment roll upon which he OR SHE shall set down the name and
7 address of every person liable to be taxed in ~~his~~ THE township
8 or assessment district ~~with~~ with a full description of all the
9 real property ~~therein~~ liable to be taxed If the name of the
10 owner or occupant of any ~~such~~ tract or parcel of real property
11 is known, ~~he~~ THE ASSESSOR shall enter the name and address of
12 ~~such~~ THE owner or occupant ~~as in this act provided,~~ opposite
13 to the description ~~thereof in all other cases~~ OF THE
14 PROPERTY IF UNKNOWN, the real property described upon ~~such~~
15 THE roll shall be assessed as 'owner unknown' All contiguous
16 subdivisions of any section that are owned by 1 person, firm,
17 ~~or~~ corporation, OR OTHER LEGAL ENTITY and all unimproved lots
18 in any block that are contiguous and owned by 1 person, firm,
19 ~~or~~ corporation, OR OTHER LEGAL ENTITY shall be assessed as 1
20 parcel, unless demand in writing is made by the owner or occupant
21 to have each subdivision of the section or each lot assessed
22 separately ~~but~~ HOWEVER, failure to assess ~~such~~ contiguous
23 parcels as entreties ~~as herein provided shall~~ DOES not invali-
24 date the assessment as made Each description shall show as near
25 as ~~may be~~ POSSIBLE the number of acres contained in it, as
26 determined by the ~~supervisor~~ ASSESSOR It ~~shall~~ IS not ~~be~~
27 necessary for the assessment roll to specify the quantity of land

1 comprised in any town, city or village lot The ~~supervisor~~
2 ASSESSOR shall estimate, according to his OR HER best information
3 and judgment the true cash value of every parcel of real prop-
4 erty and set ~~the same~~ THAT VALUE down opposite ~~such~~ THE
5 parcel ~~He~~ THE ASSESSOR SHALL CALCULATE THE TENTATIVE TAXABLE
6 VALUE OF EVERY PARCEL OF REAL PROPERTY AND SET THAT VALUE DOWN
7 OPPOSITE THE PARCEL THE ASSESSOR SHALL DETERMINE THE PERCENTAGE
8 OF VALUE OF EVERY PARCEL OF REAL PROPERTY THAT IS EXEMPT FROM THE
9 TAX LEVIED BY A LOCAL SCHOOL DISTRICT FOR SCHOOL OPERATING PUR-
10 POSES TO THE EXTENT PROVIDED UNDER SECTION 1211 OF THE SCHOOL
11 CODE OF 1976 ACT NO 451 OF THE PUBLIC ACTS OF 1976 BEING SEC-
12 TION 380 1211 OF THE MICHIGAN COMPILED LAWS, AND SET THAT PERCENTAGE
13 OF VALUE DOWN OPPOSITE THE PARCEL THE ASSESSOR SHALL
14 DETERMINE THE DATE OF THE LAST TRANSFER OF OWNERSHIP OF EVERY
15 PARCEL OF REAL PROPERTY OCCURRING AFTER DECEMBER 31, 1994 AND SET
16 THAT DATE DOWN OPPOSITE THE PARCEL THE ASSESSOR shall also
17 estimate the true cash value of all the personal property of each
18 person, and set ~~the same~~ THAT VALUE down opposite the name of
19 ~~such~~ THE person In determining the property to be assessed
20 and in estimating ~~such~~ THE value ~~, he shall~~ OF THAT PROPERTY,
21 THE ASSESSOR IS not ~~be~~ bound to follow the statements of any
22 person, but shall exercise his OR HER best judgment Property
23 assessed to ~~one~~ A PERSON other than the owner shall be assessed
24 separately from ~~his~~ THE OWNER'S property and shall show in what
25 capacity it is assessed to ~~him~~ THAT PERSON, whether as agent,
26 guardian, or otherwise Two or more persons not being
27 copartners, owning personal property in common, may each be

1 assessed severally for ~~his~~ EACH PERSON'S portion ~~thereof~~
2 Undivided interests in lards owned by tenants in common, or joint
3 tenants not being copartners, may be assessed to the owners
4 ~~thereof~~

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

1 (3) An operating mine shall be defined to be an operating
2 mine as of the date of starting of a shaft ~~or~~ stripping of
3 overburden, or rehabilitation, or an abandoned or idle mine
4 closed for not less than 2 years ~~No ore~~ ORE shall NOT enjoy
5 more than 10 years' exemption from taxation ~~Nothing herein~~
6 ~~contained shall~~ THIS SECTION DOES NOT exempt from the ~~general~~
7 ~~property tax laws~~ TAXES COLLECTED UNDER THIS ACT ore reserves
8 proven as of April 1, 1947 It is the intent of this act that
9 mineral properties shall be valued and assessed in the future for
10 ad valorem taxes ~~in accordance with~~ ACCORDING TO the formula
11 used in the valuation of mineral properties ~~prior to~~ BEFORE the
12 effective date of this act It is the intent of this act that no
13 metallic mineral ore shall be exempt more than 10 years because
14 of the application of this act and if at any time it becomes evi-
15 dent that such is the case, the state tax commission shall deter-
16 mine the value of this untaxed ore and place this valuation on
17 the proper tax roll The state geologist shall report his OR HER
18 determination of the true cash value of the mineral properties to
19 the state tax commission on or before February 10 of each year
20 The state tax commission shall assess the mineral properties con-
21 taining 20% or more of natural iron per ton of ore in conformity
22 and uniformity with all other property within the assessing
23 district ~~except that any difference between the rate of assess-~~
24 ~~ment of such other property and the rate of assessment of such~~
25 ~~mineral properties for the year 1963 shall be eliminated in 3~~
26 ~~equal adjustments in the years 1964, 1965 and 1966~~ The state
27 tax commission shall assess all other metallic mineral properties

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

1 Sec 24b (1) ~~Effective December 31, 1966, the~~ THE tax
2 roll and the tax statement shall clearly set forth the ~~latest~~
3 ~~state equalized valuation~~ TAXABLE VALUE for each item of
4 property

5 (2) The supervisor or assessor shall spread the taxes on the
6 tax roll on the ~~state equalized valuation~~ TAXABLE VALUE for
7 each item of property

8 (3) These requirements ~~are inapplicable~~ DO NOT APPLY if
9 the current year s state equalized valuation OR TAXABLE VALUE is
10 not available when the tax roll or tax statements of a city are
11 ~~to be~~ prepared ~~pursuant to~~ UNDER A law or charter provision

12 Sec 24c (1) The assessor shall give to each owner or
13 person or persons listed on the assessment roll of the property a
14 notice by first-class mail of an increase in the ~~assessment~~
15 ASSESSED VALUATION OR THE TENTATIVE TAXABLE VALUE for the year
16 The notice shall specify each parcel of property the assessed
17 valuation, THE TENTATIVE TAXABLE VALUE for the year and, BEGIN-
18 NING IN 1996 the TAXABLE VALUE FOR THE immediately preceding
19 year ~~and~~ THE NOTICE SHALL ALSO SPECIFY the time and place of
20 the meeting of the board of review BEGINNING IN 1996, THE
21 NOTICE SHALL ALSO SPECIFY THE DIFFERENCE BETWEEN THE PROPERTY'S
22 TENTATIVE TAXABLE VALUE IN THE CURRENT YEAR AND THE PROPERTY'S
23 TAXABLE VALUE IN THE IMMEDIATELY PRECEDING YEAR The notice also
24 may specify the net change in ~~assessment~~ THE PROPERTY S
25 ASSESSED VALUATION

1 (2) Except as provided by subsection (4) the notice shall
2 include, in addition to the information required by subsection
3 (1), all of the following

4 (a) The state equalized valuation for the immediately pre-
5 ceding year

6 (b) The tentative STATE equalized valuation for the CURRENT
7 year

8 (c) The net change between the tentative STATE equalized
9 valuation for the CURRENT year and the state equalized valuation
10 for the ~~previous~~ IMMEDIATELY PRECEDING year

11 (d) The classification of the property as defined by section
12 34c

13 (E) THE INFLATION RATE FOR THE IMMEDIATELY PRECEDING YEAR AS
14 DEFINED IN SECTION 34D

15 (F) A STATEMENT PROVIDED BY THE STATE TAX COMMISSION
16 EXPLAINING THE RELATIONSHIP BETWEEN STATE EQUALIZED VALUATION AND
17 TAXABLE VALUE BEGINNING IN 1996, THE STATEMENT SHALL ALSO STATE
18 THAT IF THE OWNERSHIP OF THE PROPERTY WAS TRANSFERRED IN THE
19 IMMEDIATELY PRECEDING YEAR, THE TAXABLE VALUE OF THAT PROPERTY IS
20 THE SAME AS THE STATE EQUALIZED VALUATION OF THAT PROPERTY

21 (3) When required by the income tax act of 1967, Act No 281
22 of the Public Acts of 1967, as amended, being sections 206 1 to
23 206 532 of the Michigan Compiled Laws, the assessment notice
24 shall include or be accompanied by information or forms pre-
25 scribed by Act No 281 of the Public Acts of 1967, as amended

26 (4) The following apply to all assessment notices

1 (a) If the tentative equalization multiplier is 1 0 for all
2 classes of property, the assessment notice may exclude the
3 information required by subsection (2)(b) and (c), and instead
4 specify the assessed valuation for the CURRENT year as both the
5 assessed valuation and tentative equalized valuation for the
6 year

7 (b) If the equalization multiplier for the immediately pre-
8 ceding year was 1 0 for all classes of property the assessment
9 notice may exclude the information required by subsection (2)(a)
10 and instead specify the assessed valuation for the immediately
11 preceding year as both the assessed valuation and state equalized
12 valuation of the property for the immediately preceding year

13 (5) The assessment notice shall be addressed to the owner
14 according to the records of the assessor and mailed not less than
15 10 days before the meeting of the board of review The failure
16 to send or receive an assessment notice does not invalidate an
17 assessment roll or an assessment on that property

18 (6) The tentative equalized valuation shall be calculated by
19 multiplying the assessment by the tentative equalized valuation
20 multiplier If the assessor has made assessment adjustments that
21 would have changed the tentative multiplier, the assessor may
22 recalculate the multiplier for use in the notice

23 (7) The state tax commission shall prepare a model assess-
24 ment notice form that shall be made available to local units of
25 government

26 (8) Beginning in 1995, the assessment notice under
27 subsection (1) shall include the following statement

1 'If you purchased your homestead after May 1 last
2 year, to claim the homestead exemption, if you have
3 not already done so you are required to file an
4 affidavit before May 1 '

5 Sec 27a (1) Except as otherwise provided in ~~subsection~~
6 ~~(2)~~ THIS SECTION property shall be assessed at 50% of its true
7 cash value ~~pursuant to~~ UNDER section 3 of article IX of the
8 state constitution of 1963

9 (2) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (3), FOR
10 TAXES LEVIED IN 1995 AND FOR EACH YEAR AFTER 1995 THE TAXABLE
11 VALUE OF EACH PARCEL OF PROPERTY IS THE LESSER OF THE FOLLOWING

12 (A) THE PROPERTY'S TAXABLE VALUE IN THE IMMEDIATELY PRECED-
13 ING YEAR MINUS ANY LOSSES, MULTIPLIED BY THE LESSER OF 1 05 OR
14 THE INFLATION RATE, PLUS ALL ADDITIONS FOR TAXES LEVIED IN
15 1995, THE PROPERTY S TAXABLE VALUE IN THE IMMEDIATELY PRECEDING
16 YEAR IS THE PROPERTY S STATE EQUALIZED VALUATION IN 1994

17 (B) THE PROPERTY S CURRENT STATE EQUALIZED VALUATION

18 (3) UPON A TRANSFER OF OWNERSHIP OF PROPERTY AFTER 1994 THE
19 PROPERTY'S TAXABLE VALUE ON DECEMBER 31 OF THE YEAR OF THE TRANS-
20 FER IS THE PROPERTY'S STATE EQUALIZED VALUATION IN THE IMMEDI-
21 ATELY SUCCEEDING YEAR

22 (4) IF THE TAXABLE VALUE OF PROPERTY IS ADJUSTED UNDER SUB-
23 SECTION (3), A SUBSEQUENT INCREASE IN THE PROPERTY'S TAXABLE
24 VALUE IS SUBJECT TO THE LIMITATION SET FORTH IN SUBSECTION (2)
25 UNTIL A SUBSEQUENT TRANSFER OF OWNERSHIP OCCURS

26 (5) ~~(2)~~ Assessment of property, as required in this
27 section and section 27, is inapplicable to the assessment of

1 property subject to the levy of ad valorem taxes within voted tax
2 limitation increases to pay principal and interest on limited tax
3 bonds issued by any governmental unit, including a county, town-
4 ship, community college district, or school district, before
5 January 1, 1964, if the assessment required to be made under this
6 act would be less than the assessment as state equalized prevail-
7 ing on the property at the time of the issuance of the bonds
8 This inapplicability shall continue until levy of taxes to pay
9 principal and interest on the bonds is no longer required The
10 assessment of property required by this act shall be applicable
11 for all other purposes

12 (6) AS USED IN THIS ACT, 'TRANSFER OF OWNERSHIP" MEANS,
13 EXCEPT AS PROVIDED IN SUBSECTION (8), THE CONVEYANCE OF TITLE TO
14 OR THE BENEFICIAL USE OF PROPERTY TRANSFER OF OWNERSHIP OF
15 PROPERTY INCLUDES, BUT IS NOT LIMITED TO, THE FOLLOWING

16 (A) A CONVEYANCE BY DEED

17 (B) A CONVEYANCE BY LAND CONTRACT THE TAXABLE VALUE OF
18 PROPERTY CONVEYED BY A LAND CONTRACT EXECUTED AFTER DECEMBER 31,
19 1994 SHALL BE ADJUSTED UNDER SUBSECTION (3) ON THE FIRST TAX DAY
20 AFTER THE CONTRACT IS ENTERED INTO AND SHALL NOT BE SUBSEQUENTLY
21 ADJUSTED WHEN THE DEED CONVEYING TITLE TO THE PROPERTY IS
22 RECORDED IN THE OFFICE OF THE REGISTER OF DEEDS IN THE COUNTY IN
23 WHICH THE PROPERTY IS LOCATED THE LAND CONTRACT VENDEE SHALL,
24 WITHIN 30 DAYS OF THE SIGNING OF THE CONTRACT, RECORD A MEMORAN-
25 DUM OF LAND CONTRACT OR THE LAND CONTRACT IN THE OFFICE OF THE
26 REGISTER OF DEEDS IN THE COUNTY IN WHICH THE PROPERTY IS
27 LOCATED A MEMORANDUM OF LAND CONTRACT SHALL IDENTIFY THE

1 PARTIES TO THE CONTRACT AND THE DATE THE CONTRACT WAS ENTERED
2 INTO A LAND CONTRACT VENDEE WHO FAILS TO RECORD A MEMORANDUM OF
3 LAND CONTRACT OR A LAND CONTRACT AS REQUIRED BY THIS SUBDIVISION
4 IS SUBJECT TO THE PENALTIES SET FORTH IN SECTION 27B

5 (C) A CONVEYANCE TO A TRUST AFTER DECEMBER 31, 1994, EXCEPT
6 IF THE SOLE PRESENT BENEFICIARY IS THE SETTLOR OR THE SETTLOR S
7 SPOUSE

8 (D) A CONVEYANCE BY DISTRIBUTION FROM A TRUST, EXCEPT IF THE
9 SOLE PRESENT BENEFICIARY IS THE DISTRIBUTE

10 (E) A CHANGE IN THE SOLE PRESENT BENEFICIARY OF A TRUST

11 (F) A CONVEYANCE BY DISTRIBUTION UNDER A WILL, EXCEPT IF THE
12 DISTRIBUTE IS THE DECEDENT'S SPOUSE

13 (G) A CONVEYANCE BY LEASE IF THE TOTAL DURATION OF THE
14 LEASE, INCLUDING THE INITIAL TERM AND ALL OPTIONS FOR RENEWAL, IS
15 MORE THAN 35 YEARS OR THE LEASE GRANTS THE LEASEE A BARGAIN PUR-
16 CHASE OPTION AS USED IN THIS SUBDIVISION, "BARGAIN PURCHASE
17 OPTION" MEANS THE RIGHT TO PURCHASE THE PROPERTY AT THE TERMINA-
18 TION OF THE LEASE FOR NOT MORE THAN 80% OF THE PROPERTY S
19 PROJECTED TRUE CASH VALUE AT THE TERMINATION OF THE LEASE AFTER
20 DECEMBER 31, 1994, THE TAXABLE VALUE OF PROPERTY CONVEYED BY A
21 LEASE WITH A TOTAL DURATION OF MORE THAN 35 YEARS OR WITH A BAR-
22 GAIN PURCHASE OPTION SHALL BE ADJUSTED UNDER SUBSECTION (3) ON
23 THE FIRST TAX DAY AFTER THE LEASE IS ENTERED INTO IF A LEASE
24 HAS A TOTAL DURATION OF MORE THAN 35 YEARS OR HAS A BARGAIN PUR-
25 CHASE OPTION, THE LESSEE SHALL, WITHIN 30 DAYS OF THE SIGNING OF
26 THE CONTRACT, RECORD A MEMORANDUM OF LEASE OR THE LEASE IN THE
27 OFFICE OF THE REGISTER OF DEEDS IN THE COUNTY IN WHICH THE

1 PROPERTY IS LOCATED A MEMORANDUM OF LEASE SHALL IDENTIFY THE
2 PARTIES TO THE LEASE AND THE DATE THE LEASE WAS ENTERED INTO A
3 LESSEE WHO FAILS TO RECORD A LEASE AS REQUIRED BY THIS SUBDIVI-
4 SION IS SUBJECT TO THE PENALTIES SET FORTH IN SECTION 27B

5 (H) A CONVEYANCE OF AN OWNERSHIP INTEREST IN A CORPORATION,
6 PARTNERSHIP, SOLE PROPRIETORSHIP, LIMITED LIABILITY COMPANY,
7 LIMITED LIABILITY PARTNERSHIP, OR OTHER LEGAL ENTITY IF THE
8 OWNERSHIP INTEREST CONVEYED IS MORE THAN 50% OF THE CORPORATION,
9 PARTNERSHIP SOLE PROPRIETORSHIP, LIMITED LIABILITY COMPANY,
10 LIMITED LIABILITY PARTNERSHIP, OR OTHER LEGAL ENTITY AND NOT LESS
11 THAN 80% OF THE GROSS ASSETS OF THE CORPORATION, PARTNERSHIP,
12 SOLE PROPRIETORSHIP, LIMITED LIABILITY COMPANY, LIMITED LIABILITY
13 PARTNERSHIP, OR OTHER LEGAL ENTITY ARE REAL PROPERTY IN THIS
14 STATE THE CORPORATION, PARTNERSHIP, SOLE PROPRIETORSHIP,
15 LIMITED LIABILITY COMPANY, LIMITED LIABILITY PARTNERSHIP, OR
16 OTHER LEGAL ENTITY SHALL NOTIFY THE APPROPRIATE ASSESSING OFFICER
17 ON A FORM PROVIDED BY THE STATE TAX COMMISSION NOT MORE THAN 30
18 DAYS AFTER A CONVEYANCE OF AN OWNERSHIP INTEREST THAT CONSTITUTES
19 A TRANSFER OF OWNERSHIP UNDER THIS SUBDIVISION A CORPORATION,
20 PARTNERSHIP, SOLE PROPRIETORSHIP, LIMITED LIABILITY COMPANY,
21 LIMITED LIABILITY PARTNERSHIP, OR OTHER LEGAL ENTITY THAT FAILS
22 TO NOTIFY THE APPROPRIATE ASSESSING OFFICER OF A CONVEYANCE OF AN
23 OWNERSHIP INTEREST AS REQUIRED BY THIS SUBDIVISION IS SUBJECT TO
24 THE PENALTIES SET FORTH IN SECTION 27B

25 (7) TRANSFER OF OWNERSHIP DOES NOT INCLUDE THE FOLLOWING

26 (A) THE TRANSFER OF PROPERTY FROM 1 SPOUSE TO THE OTHER
27 SPOUSE OR FROM A DECEDENT TO A SURVIVING SPOUSE

1 (B) A TRANSFER FROM A HUSBAND A WIFE OR A HUSBAND AND WIFE
2 CREATING OR DISJOINING A TENANCY BY THE ENTIRETIES IN THE GRANT-
3 ORS OR THE GRANTOR AND HIS OR HER SPOUSE

4 (C) A TRANSFER OF OWNERSHIP SUBJECT TO A LIFE ESTATE OR LIFE
5 LEASE UNTIL EXPIRATION OF THE LIFE ESTATE OR LIFE LEASE THE
6 PERSON WHO ACQUIRES FEE SIMPLE ABSOLUTE TITLE TO THE PROPERTY
7 SHALL, WITHIN 30 DAYS OF THE EXPIRATION OF THE LIFE ESTATE OR
8 LIFE LEASE, FILE THE DEATH CERTIFICATE OF THE PERSON THAT HELD
9 THE LIFE ESTATE OR LIFE LEASE IN THE OFFICE OF THE REGISTER OF
10 DEEDS IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED A PERSON
11 WHO FAILS TO FILE A DEATH CERTIFICATE AS REQUIRED BY THIS SUBDI-
12 VISION IS SUBJECT TO THE PENALTIES SET FORTH IN SECTION 27B

13 (D) A TRANSFER BY FORECLOSURE OF A MORTGAGE, OR TRANSFER BY
14 DEFAULT OF A LAND CONTRACT, UNTIL THE MORTGAGEE OR LAND CONTRACT
15 VENDOR SUBSEQUENTLY TRANSFERS THE PROPERTY IF A MORTGAGEE DOES
16 NOT TRANSFER THE PROPERTY WITHIN 1 YEAR OF THE FORECLOSURE, THE
17 PROPERTY SHALL BE ADJUSTED UNDER SUBSECTION (3) IF A LAND CON-
18 TRACT VENDOR DOES NOT TRANSFER THE PROPERTY WITHIN 2 YEARS OF THE
19 DEFAULT, THE PROPERTY SHALL BE ADJUSTED UNDER SUBSECTION (3)

20 (E) A TRANSFER BY REDEMPTION OF PROPERTY PREVIOUSLY SOLD FOR
21 DELINQUENT TAXES

22 (F) A CONVEYANCE TO A TRUST IF THE SOLE PRESENT BENEFICIARY
23 OF THE TRUST IS THE SETTLOR OR THE SETTLOR S SPOUSE

24 (G) A TRANSFER OF PROPERTY HELD AS A TENANCY IN COMMON,
25 EXCEPT THAT PORTION OF THE PROPERTY SUBJECT TO THE OWNERSHIP
26 INTEREST CONVEYED

1 (H) A TRANSFER CREATING OR TERMINATING A JOINT TENANCY
2 BETWEEN 2 OR MORE PERSONS IF AT LEAST 1 OF THE PERSONS IS AN
3 ORIGINAL OWNER OF THE PROPERTY AND, IF THE PROPERTY IS HELD AS A
4 JOINT TENANCY AT THE TIME OF CONVEYANCE, AT LEAST 1 OF THE PER-
5 SONS WAS A JOINT TENANT WHEN THE JOINT TENANCY WAS ORIGINALLY
6 CREATED AND THAT PERSON HAS REMAINED A JOINT TENANT SINCE THE
7 JOINT TENANCY WAS INITIALLY CREATED OR WAS A JOINT OWNER AT THE
8 TIME OF THE LAST TRANSFER OF THE PROPERTY

9 (I) A TRANSFER THAT OCCURRED AS A RESULT OF A SALES OR PUR-
10 CHASE AGREEMENT EXECUTED ON OR BEFORE DECEMBER 31, 1994 IF ALL OF
11 THE FOLLOWING CONDITIONS ARE SATISFIED

12 (i) THE SALES OR PURCHASE AGREEMENT WAS A WRITTEN, BONA FIDE
13 OFFER

14 (ii) THE SALES OR PURCHASE AGREEMENT CONTAINED A FIXED PRICE
15 NOT SUBJECT TO CHANGE OR MODIFICATION

16 (iii) TITLE TO THE PROPERTY TRANSFERRED TO THE PURCHASER
17 BEFORE FEBRUARY 1 1995

18 (J) A TRANSFER FOR SECURITY OR AN ASSIGNMENT OR DISCHARGE OF
19 A SECURITY INTEREST

20 (8) THE REGISTER OF DEEDS OF THE COUNTY WHERE DEEDS OR OTHER
21 TITLE DOCUMENTS ARE RECORDED SHALL NOTIFY THE ASSESSING OFFICER
22 OF THE APPROPRIATE LOCAL TAXING UNIT NOT LESS THAN ONCE EACH
23 MONTH OF ANY TRANSFERS OF OWNERSHIP OF REAL PROPERTY IF A DEED
24 OR OTHER TITLE DOCUMENT IS NOT RECORDED, THE BUYER OR GRANTEE OF
25 THE REAL PROPERTY SHALL NOTIFY THE APPROPRIATE ASSESSING OFFICER
26 OF THE TRANSFER OF OWNERSHIP OF THE PROPERTY WITHIN 30 DAYS OF
27 THE TRANSFER OF OWNERSHIP A BUYER OR GRANTEE WHO FAILS TO NOTIFY

1 THE ASSESSOR OF A TRANSFER OF OWNERSHIP OF PROPERTY AS REQUIRED
2 BY THIS SUBSECTION IS SUBJECT TO THE PENALTIES SET FORTH IN SEC-
3 TION 27B

4 (9) AS USED IN THIS SECTION

5 (A) "ADDITIONS" MEANS THAT TERM AS DEFINED IN SECTION 34D

6 (B) 'BENEFICIAL USE' MEANS THE UNRESTRICTED RIGHT TO POSSES-
7 SION, USE, AND ENJOYMENT OF PROPERTY

8 (C) 'INFLATION RATE MEANS THAT TERM AS DEFINED IN SECTION
9 34D

10 (D) "LOSSES" MEANS THAT TERM AS DEFINED IN SECTION 34D

11 SEC 27B (1) A PERSON WHO FAILS TO RECORD A DEED OR OTHER
12 TITLE DOCUMENT OR NOTIFY AN ASSESSING OFFICER AS REQUIRED BY THIS
13 ACT IS LIABLE FOR ALL OF THE FOLLOWING

14 (A) ANY ADDITIONAL TAXES THAT WOULD HAVE BEEN ASSESSED IF
15 THE DEED OR OTHER TITLE DOCUMENT HAD BEEN RECORDED

16 (B) INTEREST AND PENALTY AS FOR UNPAID TAXES PROVIDED UNDER
17 ACT NO 122 OF THE PUBLIC ACTS OF 1941, BEING SECTIONS 205 1 TO
18 205 31 OF THE MICHIGAN COMPILED LAWS

19 (C) A PENALTY OF \$5 00 PER DAY FOR EACH SEPARATE FAILURE
20 BEGINNING AFTER THE 30 DAYS HAVE ELAPSED, UP TO A MAXIMUM OF
21 \$200 00

22 (2) THE ASSESSOR SHALL DETERMINE ANY TAXES, INTEREST, AND
23 PENALTY DUE PURSUANT TO THIS SECTION, PREPARE, AND SUBMIT A COR-
24 RECTED TAX BILL THAT SHALL INCLUDE THOSE AMOUNTS

25 (3) ANY TAXES, INTEREST, AND PENALTY COLLECTED PURSUANT TO
26 THIS SECTION SHALL BE DISTRIBUTED IN THE SAME MANNER AS OTHER
27 DELINQUENT TAXES ARE DISTRIBUTED UNDER THIS ACT

1 Sec 30 (1) The board of review shall meet on the second
2 Monday in March at 9 a m , and continue in session during the day
3 for not less than 6 hours The board shall also meet for not
4 less than 6 hours during the remainder of that week Persons or
5 their agents who have appeared to file a protest before the board
6 of review at a scheduled meeting or at a scheduled appointment
7 shall be afforded an opportunity to be heard by the board of
8 review The board of review shall schedule a final meeting after
9 the board makes a change in the ~~assessment~~ ASSESSED VALUE OR
10 TENTATIVE TAXABLE VALUE of property or adds property to the
11 assessment roll In a township having a population of 10,000 or
12 more, the board shall hold at least 3 hours of its required ses-
13 sions for review of assessment rolls during the week of the
14 second Monday in March after 6 p m ~~Notwithstanding any law or~~
15 ~~charter provision to the contrary, if a city is required to con-~~
16 ~~duct a board of review on March 15, 1994, the legislative body of~~
17 ~~the city by resolution may change the date of the board of~~
18 ~~review~~

19 (2) A board of review shall meet a total of at least 12
20 hours during the week beginning the second Monday in March to
21 hear protests At the request of a person whose property is
22 assessed on the assessment roll or of his or her agent, and on
23 sufficient cause being shown, the board shall correct the
24 ~~assessment as to~~ ASSESSED VALUE OR TENTATIVE TAXABLE VALUE OF
25 the property, in a manner as in their judgment will make the val-
26 uation of the property relatively just and ~~equal~~ PROPER UNDER
27 THIS ACT The board may examine on oath the person making the

1 application, or any other person concerning the matter A member
2 of the board of review may administer the oath A nonresident
3 taxpayer may file his or her appearance protest, and papers in
4 support of the protest by letter, and his or her personal appear-
5 ance is not required The board of review, upon its own motion,
6 may change ~~assessments~~ ASSESSED VALUES OR TENTATIVE TAXABLE
7 VALUES or add to the roll property omitted from the roll that is
8 liable to assessment in the township if the person who is
9 assessed upon the altered valuation or for the omitted property
10 is promptly notified and granted an opportunity to file objec-
11 tions to the change in his or her ~~assessment~~ ASSESSED VALUE OR
12 TENTATIVE TAXABLE VALUE or to the addition of his or her property
13 to the assessment roll at the meeting or at a subsequent
14 meeting An objection shall be promptly heard and determined
15 Each person who makes a request, protest or application to the
16 board of review for the correction of the ~~assessment~~ ASSESSED
17 VALUE OR TENTATIVE TAXABLE VALUE of the person's property shall
18 be notified in writing not later than the first Monday in June,
19 of the board of review's action on the request, protest, or
20 application of the state equalized valuation OR TENTATIVE TAX-
21 ABLE VALUE of the property, and of information regarding the
22 right of further appeal to the ~~Michigan~~ tax tribunal
23 Information regarding the right of further appeal to the
24 ~~Michigan~~ tax tribunal shall include, but IS not ~~be~~ limited
25 to, a statement of the right to appeal to the ~~Michigan~~ tax tri-
26 bunal, the address of the ~~Michigan~~ tax tribunal and the final
27 date for filing an appeal with the ~~Michigan~~ tax tribunal

1 (3) After the board of review completes the review of the
2 assessment roll, a majority of the board shall indorse the roll
3 and sign a statement to the effect that the roll is the assess-
4 ment roll of the township for the year in which it has been pre-
5 pared and approved by the board of review

6 (4) The completed assessment roll shall be delivered by the
7 township supervisor or by the assessor to the county equalization
8 director not later than the tenth day after the adjournment of
9 the board of review, or the Wednesday following the first Monday
10 in April, whichever date occurs first

11 (5) The governing body of the township or city may autho-
12 rize, by adoption of an ordinance or resolution, a resident tax-
13 payer to file his or her protest before the board of review by
14 letter without a personal appearance by the taxpayer or his or
15 her agent If that ordinance or resolution is adopted, the town-
16 ship or city shall include a statement notifying taxpayers of
17 this option in each assessment notice under section 24c and on
18 each notice or publication of the meeting of the board of
19 review

20 Sec 30c If a taxpayer has the ~~assessment~~ ASSESSED VALUE
21 OR TAXABLE VALUE reduced on his or her property as a result of a
22 protest to the board of review under section 30 the assessor
23 shall use that reduced amount as the basis for calculating the
24 assessment in the immediately succeeding year If a taxpayer
25 appears before the tax tribunal during the same tax year for
26 which the state equalized valuation, ASSESSED VALUE, OR TAXABLE
27 VALUE is appealed and has the state equalized valuation, ASSESSED

1 VALUE OR TAXABLE VALUE of his or her property reduced pursuant
2 to a final order of the tax tribunal the assessor shall use the
3 reduced state equalized valuation ASSESSED VALUE, OR TAXABLE
4 VALUE as the basis for calculating the assessment in the immedi-
5 ately succeeding year This section applies to an assessment
6 established for taxes levied after January 1, 1994 This section
7 does not apply to a change in assessment due to a protest regard-
8 ing a claim of exemption

9 Sec 34 (1) The county board of commissioners in each
10 county shall meet in April each year to determine county equal-
11 ized value ~~which~~ AND THAT equalization shall be completed and
12 submitted along with the tabular statement required by section 5
13 of Act No 44 of the Public Acts of 1911, being section 209 5 of
14 the Michigan Compiled Laws, to the state tax commission before
15 the first Monday in May The business ~~which~~ THAT the board
16 ~~may perform~~ PERFORMS shall be conducted at a public meeting of
17 the board held in compliance with the open meetings act, Act
18 No 267 of the Public Acts of 1976, as amended, being sections
19 15 261 to 15 275 of the Michigan Compiled Laws Public notice of
20 the time, date, and place of the meeting shall be given in the
21 manner required by Act No 267 of the Public Acts of 1976, as
22 amended Each year the county board of commissioners shall
23 advise the local taxing units when the state tax commission
24 increases the equalized value of the county as established by the
25 board of county commissioners and each taxing unit other than a
26 city, township, school district, intermediate school district, or
27 community college district, shall immediately reduce its maximum

1 authorized millage rate as determined after any reduction caused
2 by section 34d, so that ~~subsequent to~~ AFTER the increase
3 ordered by the state tax commission ~~pursuant to~~ UNDER Act
4 No 44 of the Public Acts of 1911, as amended being sections
5 209 1 to 209 8 of the Michigan Compiled Laws, total property
6 taxes levied for that unit shall not exceed THE TOTAL PROPERTY
7 TAXES that ~~which~~ would have been levied for that unit at its
8 maximum authorized millage rate, as determined after any reduc-
9 tion caused by section 34d, if there had not been an increase in
10 valuation by the state If its state equalized valuation exceeds
11 its assessed valuation ~~by 5 0% or more in 1982 or by any amount~~
12 ~~in 1983 or any year thereafter,~~ a city or township shall reduce
13 its maximum authorized millage rate, as determined after any
14 reduction caused by section 34d, so that total property taxes
15 levied for that unit do not exceed THE TOTAL PROPERTY TAXES that
16 ~~which~~ would have been levied based on ~~its~~ THE TAXABLE VALUE
17 RESULTING FROM THAT UNIT'S assessed valuation

18 (2) The county board of commissioners shall examine the
19 assessment rolls of the townships or cities and ascertain whether
20 the real and personal property in the respective townships or
21 cities has been equally and uniformly assessed at true cash
22 value EXCEPT AS OTHERWISE PROVIDED IN SECTION 27A If, on the
23 examination, the county board of commissioners considers the
24 assessments to be relatively unequal, it shall equalize the
25 assessments by adding to or deducting from the valuation of the
26 taxable property in a township or city an amount ~~which~~ THAT in
27 the judgment of the county board of commissioners will produce a

1 sum ~~which~~ THAT represents the true cash value of that property
2 ~~and the~~ EXCEPT AS OTHERWISE PROVIDED IN SECTION 27A THE
3 amount added to or deducted from the valuations in a township or
4 city shall be entered upon the records The county board of com-
5 missioners and the state tax commission shall equalize real and
6 personal property separately by adding to or deducting from the
7 valuation of taxable real property, and by adding to or deducting
8 from the valuation of taxable personal property in a township,
9 city, or county, an amount ~~which~~ THAT will produce a sum
10 ~~which~~ THAT represents the proportion of true cash value estab-
11 lished by the legislature, EXCEPT AS OTHERWISE PROVIDED IN SEC-
12 TION 27A ~~Beginning December 31, 1980, the~~ THE county board of
13 commissioners and the state tax commission shall equalize sepa-
14 rately the following classes of real property by adding to or
15 deducting from the valuation of agricultural, developmental, res-
16 idential, commercial industrial and timber cutover taxable real
17 property, and by adding to or deducting from the valuation of
18 taxable personal property in a township city, or county an
19 amount ~~as~~ THAT will produce a sum ~~which~~ THAT represents the
20 proportion of true cash value established by the legislature,
21 EXCEPT AS OTHERWISE PROVIDED IN SECTION 27A The tax roll and
22 the tax statement shall clearly set forth the latest state equal-
23 ized valuation for each item or property ~~which~~ THAT shall be
24 determined by using a separate factor for personal property and a
25 separate factor for real property as equalized ~~Beginning~~
26 ~~December 31, 1980, the~~ THE tax roll and the tax statement shall
27 clearly set forth the latest state equalized valuation for each

1 item or property ~~which~~ THAT shall be determined by using a
2 separate factor for personal property and a separate factor for
3 each classification for real property as equalized Factors used
4 in determining the state equalized valuation for real and per-
5 sonal property on the tax roll shall be rounded up to not less
6 than 4 decimal places Equalized values for both real and per-
7 sonal property shall be equalized uniformly at the same propor-
8 tion of true cash value in the county, EXCEPT AS OTHERWISE PRO-
9 VIDED IN SECTION 27A The county board of commissioners shall
10 also cause to be entered upon its records the aggregate valuation
11 of the taxable real and personal property of each township or
12 city in its county as determined by the county board The county
13 board of commissioners shall also make alterations in the
14 description of any land on the rolls as is necessary to render
15 the descriptions conformable to the requirements of this act
16 After the rolls are equalized, each shall be certified to by the
17 chairperson and the clerk of the board and be delivered to the
18 supervisor of the proper township or city, who shall file and
19 keep the roll in his or her office

20 (3) The county board of commissioners of a county shall
21 establish and maintain a department to survey assessments and
22 assist the board of commissioners in the matter of equalization
23 of assessments, and may employ in that department technical and
24 clerical personnel ~~which~~ THAT in its judgment are considered
25 necessary The personnel of the department shall be under the
26 direct supervision and control of a director of the tax or
27 equalization department who may designate an employee of the

1 department as his or her deputy The director of the county tax
 2 or equalization department shall be appointed by the county board
 3 of commissioners The county board of commissioners, through the
 4 COUNTY TAX OR EQUALIZATION department may ~~furnish assistance~~
 5 ~~to~~ ASSIST local assessing officers in the performance of duties
 6 imposed upon those officers by this act, including the develop-
 7 ment and maintenance of accurate property descriptions, the dis-
 8 covery listing, and valuation of properties for tax purposes,
 9 and the development and use of uniform valuation standards and
 10 techniques for the assessment of property

11 (4) The supervisor of a township or with the approval of
 12 the governing body the certified assessor of a township or city
 13 ~~or~~ the intermediate district board of education, or the board
 14 of education of an incorporated city or village aggrieved by the
 15 action of the county board of commissioners ~~—~~ in equalizing the
 16 valuations of the townships or cities of the county ~~—~~ may
 17 appeal ~~from~~ the determination BY THE COUNTY BOARD OF
 18 COMMISSIONERS to the ~~state~~ tax tribunal in the manner provided
 19 by law An appeal ~~from~~ OF the determination by the county
 20 board of commissioners shall be filed with the clerk of the TAX
 21 tribunal by a written or printed petition ~~which~~ THAT shall set
 22 forth in detail the reasons for taking the appeal The petition
 23 shall be signed and sworn to by the supervisor, the certified
 24 assessor, or a majority of the members of the board of education
 25 taking the appeal, shall show that a certain township, city, or
 26 school district has been discriminated against in the
 27 equalization, and shall ~~pray~~ REQUEST that the ~~state~~ tax

1 tribunal ~~proceed at its earliest convenience to~~ review the
2 ~~action from which the appeal is taken~~ DETERMINATION BY THE
3 COUNTY BOARD OF COMMISSIONERS The ~~state~~ tax tribunal shall,
4 upon hearing determine if in its judgment there is a showing
5 that the equalization complained of is unfair, unjust, inequita-
6 ble, or discriminatory The ~~state~~ tax tribunal ~~shall have~~
7 HAS the same authority to consider and pass upon the action and
8 determination of the county board of commissioners in equalizing
9 valuations as it has to consider complaints relative to the
10 assessment and taxation of property The ~~state~~ tax tribunal
11 may order the county board of commissioners to reconvene and to
12 cause the assessment rolls of the county to be brought before it,
13 may summon the commissioners of the county to give evidence in
14 relation to the equalization, and may take further action and
15 ~~may~~ make further investigation ~~in the premises~~ as it consid-
16 ers necessary The ~~state~~ tax tribunal shall fix a valuation on
17 all property of the county, EXCEPT AS OTHERWISE PROVIDED IN SEC-
18 TION 27A If the ~~state~~ tax tribunal decides that the determi-
19 nation and equalization made by the county board of commissioners
20 is correct, further action shall not be taken If the ~~state~~
21 tax tribunal after the hearing decides that the valuations of
22 the county were improperly equalized, it shall proceed to make
23 deductions from, or additions to, the valuations of the respec-
24 tive townships, cities or school districts as ~~may be~~ consid-
25 ered proper, EXCEPT AS OTHERWISE PROVIDED IN SECTION 27A, and in
26 so doing the TAX tribunal ~~shall have~~ HAS the same powers as the
27 county board of commissioners had in the first instance The

1 deductions or additions shall decrease or increase the state
2 equalized valuation of the local unit affected but shall not
3 increase or decrease the total state equalized valuation of the
4 county ~~in the case of~~ FOR an appeal under this section to the
5 ~~state~~ tax tribunal If the tax tribunal finds that the valua-
6 tions of a class of property in a county were improperly equal-
7 ized by that county and determines that the total value of that
8 class of property in the county may not be at the level required
9 by law, ~~prior to~~ BEFORE entry of a final order, the tax tribu-
10 nal shall forward its findings and determination to the state tax
11 commission Within 90 days after receiving the findings and
12 determination of the tax tribunal, the state tax commission shall
13 determine whether the state equalized valuation of that class of
14 property in the county was set at the level prescribed by law or
15 should be revised to provide uniformity among the counties and
16 shall enter an order consistent with the state tax commission s
17 findings The tax tribunal shall enter a final order based upon
18 the revised state equalized valuation if any ~~which~~ THAT is
19 adopted by the state tax commission The ~~state~~ tax tribunal
20 immediately after completing its revision of the equalization of
21 the valuation of the several assessment districts shall report
22 its action to the county board of commissioners and board of edu-
23 cation if the board has instituted the appeal by filing its
24 report with the clerk of the county board of commissioners The
25 action of the ~~state~~ tax tribunal in the ~~premises~~ APPEAL shall
26 constitute the equalization of the county for the tax year

1 ~~(5) For purposes of appeals pursuant to subsection (4) in~~
 2 ~~+98+ only, an agent of a supervisor, including an assessor, shall~~
 3 ~~be considered to have the authority to file and sign a petition~~
 4 ~~for an appeal, and any otherwise timely submitted petition in~~
 5 ~~+98+ by an agent of a supervisor shall be reviewed by the tribu-~~
 6 ~~nal as if submitted by the supervisor~~

7 Sec 34d (1) As used in this section OR SECTION 27A, or
 8 section 3 OR 31 of article IX of the state constitution of 1963
 9 ~~, or both~~

10 (a) ~~"Additions"~~ FOR TAXES LEVIED BEFORE 1995 ADDITIONS'
 11 means all increases in value caused by new construction or a
 12 physical addition of equipment or furnishings, and the value of
 13 property that was exempt from taxes or not included on the
 14 assessment unit's immediately preceding year's assessment roll

15 (B) FOR TAXES LEVIED AFTER 1994, "ADDITIONS MEANS, EXCEPT
 16 AS PROVIDED IN SUBDIVISION (C), ALL OF THE FOLLOWING

17 (1) OMITTED PROPERTY AS USED IN THIS SUBPARAGRAPH,
 18 OMITTED PROPERTY MEANS PREVIOUSLY EXISTING BUT UNASSESSED TAN-
 19 GIBLE PROPERTY OMITTED PROPERTY SHALL NOT INCREASE TAXABLE
 20 VALUE AS AN ADDITION UNLESS THE ASSESSING JURISDICTION HAS A
 21 PROPERTY RECORD CARD OR OTHER DOCUMENTATION SHOWING THAT THE
 22 OMITTED PROPERTY WAS NOT PREVIOUSLY ASSESSED OMITTED PROPERTY
 23 FOR THE CURRENT AND THE 2 IMMEDIATELY PRECEDING YEARS, DISCOVERED
 24 AFTER THE TAX ROLL HAS BEEN COMPLETED, SHALL BE ADDED TO THE TAX
 25 ROLL PURSUANT TO SECTION 154 FOR PURPOSES OF DETERMINING THE
 26 TAXABLE VALUE OF REAL PROPERTY UNDER SECTION 27A, THE VALUE OF

1 OMITTED PROPERTY IS THE VALUE THE OMITTED PROPERTY WOULD HAVE HAD
2 IF THE PROPERTY HAD NOT BEEN OMITTED

3 (11) NEW CONSTRUCTION AS USED IN THIS SUBPARAGRAPH, NEW
4 CONSTRUCTION MEANS PROPERTY NOT IN EXISTENCE ON DECEMBER 31 OF
5 THE IMMEDIATELY PRECEDING TAX YEAR AND NOT REPLACEMENT
6 CONSTRUCTION NEW CONSTRUCTION INCLUDES THE PHYSICAL ADDITION OF
7 EQUIPMENT OR FURNISHINGS FOR PURPOSES OF DETERMINING THE TAX-
8 ABLE VALUE OF REAL PROPERTY UNDER SECTION 27A, THE VALUE OF NEW
9 CONSTRUCTION IS THE TRUE CASH VALUE OF THE NEW CONSTRUCTION
10 MULTIPLIED BY 0 50

11 (12) PREVIOUSLY EXEMPT PROPERTY AS USED IN THIS SUBPARA-
12 GRAPH PREVIOUSLY EXEMPT PROPERTY" MEANS PROPERTY THAT WAS
13 EXEMPT FROM AD VALOREM TAXATION UNDER THIS ACT IN THE IMMEDIATELY
14 PRECEDING YEAR BUT IS SUBJECT TO AD VALOREM TAXATION IN THE CUR-
15 RENT YEAR UNDER THIS ACT FOR PURPOSES OF DETERMINING THE TAX-
16 ABLE VALUE OF REAL PROPERTY UNDER SECTION 27A

17 (A) THE VALUE OF PROPERTY PREVIOUSLY EXEMPT UNDER SECTION 7U
18 IS THE TAXABLE VALUE THAT PROPERTY WOULD HAVE HAD IF THAT PROP-
19 ERTY HAD NOT BEEN EXEMPT MINUS THE PRODUCT OF THE PROPERTY'S
20 TAXABLE VALUE IN THE IMMEDIATELY PRECEDING YEAR AND THE LESSER OF
21 1 05 OR THE INFLATION RATE

22 (B) THE VALUE OF PROPERTY PREVIOUSLY EXEMPT UNDER ANY OTHER
23 SECTION OF THIS ACT IS THE TRUE CASH VALUE OF THE PREVIOUSLY
24 EXEMPT PROPERTY MULTIPLIED BY 0 50

25 (13) REPLACEMENT CONSTRUCTION AS USED IN THIS SUBPARA-
26 GRAPH, "REPLACEMENT CONSTRUCTION MEANS CONSTRUCTION THAT
27 OCCURRED AFTER DECEMBER 31 OF THE IMMEDIATELY PRECEDING TAX YEAR

1 TO THE EXTENT THE CONSTRUCTION S TAXABLE VALUE DOES NOT EXCEED
2 THE TAXABLE VALUE OF PROPERTY THAT WAS DAMAGED OR DESTROYED BY
3 ACCIDENT OR ACT OF GOD IN THE IMMEDIATELY PRECEDING 3 YEARS FOR
4 PURPOSES OF DETERMINING THE TAXABLE VALUE OF REAL PROPERTY UNDER
5 SECTION 27A THE VALUE OF THE REPLACEMENT CONSTRUCTION IS THE
6 TRUE CASH VALUE OF THE REPLACEMENT CONSTRUCTION MULTIPLIED BY A
7 FRACTION THE NUMERATOR OF WHICH IS THE TAXABLE VALUE OF THE REAL
8 PROPERTY TO WHICH THE CONSTRUCTION WAS ADDED AND THE DENOMINATOR
9 OF WHICH IS THE TRUE CASH VALUE OF THE REAL PROPERTY TO WHICH THE
10 CONSTRUCTION WAS ADDED

11 (v) REMEDIATED PROPERTY AS USED IN THIS SUBPARAGRAPH,
12 REMEDIATED PROPERTY' MEANS PROPERTY THAT WAS ENVIRONMENTALLY
13 CONTAMINATED ON DECEMBER 31 OF THE IMMEDIATELY PRECEDING TAX YEAR
14 THAT HAS HAD THAT ENVIRONMENTAL CONTAMINATION SATISFACTORILY
15 REMEDIATED ON DECEMBER 31 OF THE CURRENT TAX YEAR AS DETERMINED
16 BY THE DEPARTMENT OF NATURAL RESOURCES OR OTHER STATE OR LOCAL
17 GOVERNMENTAL AGENCY FOR PURPOSES OF DETERMINING THE TAXABLE
18 VALUE OF REAL PROPERTY UNDER SECTION 27A, THE VALUE OF REMEDIATED
19 PROPERTY IS THE VALUE THAT PROPERTY WOULD HAVE HAD IF THE PROP-
20 ERTY HAD NOT BEEN ENVIRONMENTALLY CONTAMINATED, REGARDLESS OF THE
21 COST OF REMEDIATION

22 (v1) AN INCREASE IN THE PROPERTY S OCCUPANCY RATE IF A LOSS,
23 AS THAT TERM IS DEFINED IN THIS SECTION, HAD BEEN PREVIOUSLY
24 ALLOWED BECAUSE OF A DECREASE IN THE PROPERTY S OCCUPANCY RATE
25 FOR PURPOSES OF DETERMINING THE TAXABLE VALUE OF REAL PROPERTY
26 UNDER SECTION 27A THE VALUE OF AN ADDITION FOR THE INCREASED

1 OCCUPANCY RATE SHALL NOT EXCEED THE VALUE OF THE LOSS DETERMINED
2 FOR THE DECREASED OCCUPANCY RATE

3 (vii) PUBLIC SERVICES AS USED IN THIS SUBPARAGRAPH,
4 PUBLIC SERVICES MEANS WATER SERVICE, SEWER SERVICE A PRIMARY
5 ACCESS ROAD, NATURAL GAS SERVICE, ELECTRICAL SERVICE, TELEPHONE
6 SERVICE, SIDEWALKS, OR STREET LIGHTING FOR PURPOSES OF DETER-
7 MINING THE TAXABLE VALUE OF REAL PROPERTY UNDER SECTION 27A, THE
8 VALUE OF PUBLIC SERVICES SHALL BE ADDED IN THE TAX YEAR WHEN
9 THOSE PUBLIC SERVICES ARE INITIALLY AVAILABLE

10 (C) FOR TAXES LEVIED AFTER 1994, ADDITIONS DO NOT INCLUDE
11 INCREASED VALUE ATTRIBUTABLE TO ANY OF THE FOLLOWING

12 (i) PLATTING SPLITS OR COMBINATIONS OF PROPERTY

13 (ii) A CHANGE IN THE ZONING OF PROPERTY

14 (iii) INCREASED TAXABLE VALUE AFTER A TRANSFER IN THE CHANGE
15 OF OWNERSHIP OF PROPERTY

16 (D) "ASSESSED VALUATION OF PROPERTY AS FINALLY EQUALIZED"
17 MEANS TAXABLE VALUE UNDER SECTION 27A

18 (E) ~~(b)~~ Financial officer means the officer responsible
19 for preparing the budget of a unit of local government

20 (F) ~~(c)~~ General price level means the annual average of
21 the United States consumer price index for all urban consumers as
22 defined and officially reported by the United States department
23 of labor, bureau of labor statistics

24 (G) ~~(d) "Losses"~~ FOR TAXES LEVIED BEFORE 1995, "LOSSES"
25 means a decrease in value caused by the removal or destruction of
26 real or personal property and the value of property taxed in the

1 immediately preceding year that has been exempted or removed from
2 the assessment unit s assessment roll

3 (H) FOR TAXES LEVIED AFTER 1994, 'LOSSES" MEANS, EXCEPT AS
4 PROVIDED IN SUBDIVISION (I), ALL OF THE FOLLOWING

5 (1) PROPERTY THAT HAS BEEN DESTROYED OR REMOVED FOR PUR-
6 POSES OF DETERMINING THE TAXABLE VALUE OF REAL PROPERTY UNDER
7 SECTION 27A, THE VALUE OF PROPERTY DESTROYED OR REMOVED IS THE
8 PRODUCT OF THE TRUE CASH VALUE OF THAT PROPERTY MULTIPLIED BY A
9 FRACTION THE NUMERATOR OF WHICH IS TAXABLE VALUE OF THAT PROPERTY
10 IN THE IMMEDIATELY PRECEDING YEAR AND THE DENOMINATOR OF WHICH IS
11 THE TRUE CASH VALUE OF THAT PROPERTY IN THE IMMEDIATELY PRECEDING
12 YEAR

13 (11) PROPERTY THAT WAS SUBJECT TO AD VALOREM TAXATION UNDER
14 THIS ACT IN THE IMMEDIATELY PRECEDING YEAR THAT IS NOW EXEMPT
15 FROM AD VALOREM TAXATION UNDER THIS ACT FOR PURPOSES OF DETER-
16 MINING THE TAXABLE VALUE OF REAL PROPERTY UNDER SECTION 27A, THE
17 VALUE OF PROPERTY EXEMPTED FROM AD VALOREM TAXATION UNDER THIS
18 ACT IS THE AMOUNT 'EXEMPTED

19 (111) A REDUCTION IN VALUE BECAUSE OF A DECREASE IN THE
20 PROPERTY S OCCUPANCY RATE, TO THE EXTENT PROVIDED BY LAW

21 (1v) A REDUCTION IN VALUE OF NEW CONSTRUCTION BECAUSE OF A
22 BELOW-MARKET OCCUPANCY RATE TO THE EXTENT PROVIDED BY LAW A
23 REDUCTION IN VALUE UNDER THIS SUBPARAGRAPH IS A LOSS EVEN IF THE
24 REDUCTION WAS NOT SHOWN AS A LOSS IN ASSESSMENT RECORDS

25 (v) A REDUCTION IN VALUE BECAUSE OF SPLITS, COMBINATIONS, OR
26 A CHANGE IN ZONING

1 (vz) A REDUCTION IN VALUE BECAUSE OF ENVIRONMENTAL
 2 CONTAMINATION, THE EXISTENCE OF WHICH HAS BEEN DETERMINED BY THE
 3 DEPARTMENT OF NATURAL RESOURCES OR OTHER STATE OR LOCAL GOVERN-
 4 MENTAL AGENCY

5 (I) FOR TAXES LEVIED AFTER 1994 LOSSES DO NOT INCLUDE
 6 DECREASED VALUE ATTRIBUTABLE TO ANY OF THE FOLLOWING

7 (z) PLATTING, SPLITS, OR COMBINATIONS OF PROPERTY

8 (zz) A CHANGE IN THE ZONING OF PROPERTY

9 (J) ~~(e)~~ New construction and improvements means addi-
 10 tions less losses

11 (K) ~~(f)~~ "Current year means the year for which the mill-
 12 age limitation is being calculated

13 (l) ~~(g)~~ 'Inflation rate' means the ratio of the general
 14 price level for the calendar year immediately preceding the cur-
 15 rent year divided by the general price level for the calendar
 16 year before the year immediately preceding the current year

17 (2) On or before the first Monday in May of each year the
 18 assessing officer of each township or city shall tabulate the
 19 ~~assessed valuation~~ TENTATIVE TAXABLE VALUE as approved by the
 20 local board of review AND AS MODIFIED BY COUNTY EQUALIZATION for
 21 each classification of property ~~that is separately equalized~~
 22 for each unit of local government and provide the tabulated
 23 ~~assessed valuations~~ TENTATIVE TAXABLE VALUES to the county
 24 equalization director The tabulation by the assessing officer
 25 shall contain additions and losses for each classification of
 26 property ~~that is separately equalized~~ for each unit of local
 27 government or part of a unit of local government in the township

1 or city IF AS A RESULT OF STATE EQUALIZATION THE TAXABLE VALUE
2 OF PROPERTY CHANGES THE ASSESSING OFFICER OF EACH TOWNSHIP OR
3 CITY SHALL REVISE THE CALCULATIONS REQUIRED BY THIS SUBSECTION ON
4 OR BEFORE THE FOURTH FRIDAY IN MAY The county equalization
5 director shall compute these amounts and the current and immedi-
6 ately preceding year s ~~state equalized valuation~~ TAXABLE VALUES
7 for each classification of property ~~that is separately~~
8 ~~equalized~~ for each unit of local government that levies taxes
9 under this act within the boundary of the county The county
10 equalization director shall cooperate with equalization directors
11 of neighboring counties, as necessary, to make the computation
12 for units of local government located in more than 1 county The
13 county equalization director shall calculate the millage reduc-
14 tion fraction for each unit of local government in the county for
15 the current year The financial officer for each taxing juris-
16 diction shall calculate the compounded millage reduction frac-
17 tions beginning in 1980 resulting from the multiplication of suc-
18 cessive millage reduction fractions and shall recognize a local
19 voter action to increase the compounded millage reduction frac-
20 tion to a maximum of 1 as a new beginning fraction Upon request
21 of the superintendent of the intermediate school district, the
22 county equalization director shall transmit the complete computa-
23 tions of the ~~assessed valuations~~ TAXABLE VALUES to the superin-
24 tendent of the intermediate school district within that county
25 At the request of the presidents of community colleges, the
26 county equalization director shall transmit the complete

1 computations of the ~~assessed valuation~~ TAXABLE VALUES to the
2 presidents of community colleges within the county

3 (3) On or before the first Monday in June of each year, the
4 county equalization director shall deliver the statement of the
5 computations signed by the county equalization director to the
6 county treasurer

7 (4) On or before the second Monday in June of each year, the
8 treasurer of each county shall certify the immediately preceding
9 year's ~~state equalized valuation~~ TAXABLE VALUES the current
10 year's ~~state equalized valuation~~ TAXABLE VALUES, the amount of
11 additions and losses for the current year, and the current year s
12 millage reduction fraction for each unit of local government that
13 levies a property tax in the county

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

22 (6) The number of mills permitted to be levied in a tax year
23 is limited as provided in this section pursuant to section 31 of
24 article IX of the state constitution of 1963 A unit of local
25 government shall not levy a tax rate greater than the rate deter-
26 mined by reducing its maximum rate or rates authorized by law or

1 charter by a millage reduction fraction as provided in this
 2 section without voter approval

3 (7) A millage reduction fraction shall be determined for
 4 each year for each local unit of government For ad valorem
 5 property taxes that became a lien before January 1, 1983, the
 6 numerator of the fraction shall be the total state equalized val-
 7 uation for the immediately preceding year multiplied by the
 8 inflation rate and the denominator of the fraction shall be the
 9 total state equalized valuation for the current year minus new
 10 construction and improvements For ad valorem property taxes
 11 that become a lien after December 31, 1982 AND THROUGH
 12 DECEMBER 31, 1994, the numerator of the fraction shall be the
 13 product of the difference between the total state equalized valu-
 14 ation for the immediately preceding year minus losses multiplied
 15 by the inflation rate and the denominator of the fraction shall
 16 be the total state equalized valuation for the current year minus
 17 additions FOR AD VALOREM PROPERTY TAXES THAT ARE LEVIED AFTER
 18 DECEMBER 31, 1994 THE NUMERATOR OF THE FRACTION SHALL BE THE
 19 PRODUCT OF THE DIFFERENCE BETWEEN THE TOTAL TAXABLE VALUE FOR THE
 20 IMMEDIATELY PRECEDING YEAR MINUS LOSSES MULTIPLIED BY THE INFLA-
 21 TION RATE AND THE DENOMINATOR OF THE FRACTION SHALL BE THE TOTAL
 22 STATE TAXABLE VALUE FOR THE CURRENT YEAR MINUS ADDITIONS For
 23 each year after 1993, a millage reduction fraction shall not
 24 exceed 1

25 (8) The compounded millage reduction fraction for each year
 26 after 1980 shall be calculated by multiplying the local unit's
 27 previous year s compounded millage reduction fraction by the

1 current year s millage reduction fraction Beginning with 1980
2 tax levies, the compounded millage reduction fraction for the
3 year shall be multiplied by the maximum millage rate authorized
4 by law or charter for the unit of local government for the year,
5 except as provided by subsection (9) A compounded millage
6 reduction fraction shall not exceed 1

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

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

22 (11) A unit of local government may submit to the voters for
23 their approval the levy in that year of a tax rate in excess of
24 the limit set by this section The ballot question shall ask the
25 voters to approve the levy of a specific number of mills in
26 excess of the limit The provisions of this section do not allow
27 the levy of a millage rate in excess of the maximum rate

1 authorized by law or charter If the authorization to levy
2 millage expires after 1993 and a local governmental unit is
3 asking voters to renew the authorization to levy the millage, the
4 ballot question shall ask for renewed authorization for the
5 number of expiring mills as reduced by the millage reduction
6 required by this section If the election occurs before June 1
7 of a year, the millage reduction is based on the immediately pre-
8 ceding year s millage reduction applicable to that millage If
9 the election occurs after May 31 of a year, the millage reduction
10 shall be based on that year's millage reduction applicable to
11 that millage had it not expired

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

23 (13) If it is determined subsequent to the levy of a tax
24 that an incorrect millage reduction fraction has been applied,
25 the amount of additional tax revenue or the shortage of tax reve-
26 nue shall be deducted from or added to the next regular tax levy

1 for that unit of local government after the determination of the
2 authorized rate pursuant to this section

3 (14) If as a result of an appeal ~~of county equalization or~~
4 ~~state equalization~~ the state ~~equalized valuation~~ TAXABLE VALUE
5 of a unit of local government changes the millage reduction
6 fraction for the year shall be recalculated The financial offi-
7 cer shall effectuate an addition or reduction of tax revenue in
8 the same manner as prescribed in subsection (13)

9 (15) The fractions calculated pursuant to this section shall
10 be rounded to 4 decimal places, except that the inflation rate
11 shall be computed by the state tax commission and shall be
12 rounded to 3 decimal places The state tax commission shall pub-
13 lish the inflation rate before March 1 of each year

14 (16) Beginning with taxes levied in 1994, the millage reduc-
15 tion required by section 31 of article IX of the state constitu-
16 tion of 1963 shall permanently reduce the maximum rate or rates
17 authorized by law or charter The reduced maximum authorized
18 rate or rates for 1994 shall equal the product of the maximum
19 rate or rates authorized by law or charter before application of
20 this section multiplied by the compound millage reduction appli-
21 cable to that millage in 1994 pursuant to subsections (8) to

22 (12) The reduced maximum authorized rate or rates for 1995 and
23 each year after 1995 shall equal the product of the immediately
24 preceding year's reduced maximum authorized rate or rates multi-
25 plied by the current year s millage reduction fraction and shall
26 be adjusted for millage for which authorization has expired and

1 new authorized millage approved by the voters pursuant to
2 subsections (8) to (12)

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

1 be corrected, supplied, or had ~~it~~ THE BOARD may refer any or
 2 all the certificates, statements papers, records, and proceed-
 3 ings to the prosecuting attorney ~~whose duty it~~ WHO shall ~~be~~
 4 ~~to examine the same~~ INVESTIGATE and without delay report in
 5 writing his OR HER opinion to the board ~~it~~ THE BOARD shall
 6 direct that ~~such of the several amounts of~~ money proposed to
 7 be raised for township, school, highway, drain, and all other
 8 purposes as ~~shall be~~ authorized by law SHALL be spread upon
 9 the assessment roll of the proper townships, wards, and cities
 10 ~~Such~~ THIS action and direction shall be entered in full upon
 11 the records of the proceedings of the board, and shall be final
 12 as to the levy and assessment of all ~~such~~ THE taxes, except
 13 ~~when~~ IF there is a change made in the equalization of any
 14 county by the ~~board of~~ state tax ~~commissioners~~ COMMISSION
 15 upon appeal in the manner provided by law The direction for
 16 spread of taxes shall be expressed in terms of millages to be
 17 spread against the ~~state equalized~~ TAXABLE values of properties
 18 and shall not direct the raising of any specific amount of
 19 money This section does not apply when section 36(2) applies
 20 Sec 39a (1) If the determination of the county equalized
 21 value is delayed as a result of an appeal taken ~~pursuant to~~
 22 UNDER this act and pending before the tax tribunal, the assessing
 23 officer shall levy taxes upon the ~~equalized~~ TAXABLE value of
 24 property as determined by the state tax commission sitting as the
 25 state board of equalization and apportioned by the county board
 26 of commissioners The payment of taxes ~~thusly levied,~~
 27 ~~hereinafter called~~ LEVIED IN THIS MANNER, KNOWN AS the

1 'tentative levy , ~~shall~~ DOES not constitute a final and
2 ultimate discharge of the taxpayer s obligation

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

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

14 (4) If the tax liability is decreased as a result of the tax
15 tribunal's final determination of ~~equalized~~ TAXABLE value, the
16 taxes collected ~~pursuant to~~ UNDER the tentative levy in excess
17 of the tax liability ~~pursuant to~~ UNDER the final levy shall be
18 credited against the taxes upon the property for the next suc-
19 ceeding year together with a proportionate share of any collec-
20 tion fee applicable to the difference

21 (5) Additional taxes collected or credits against tax
22 liability made ~~pursuant to~~ UNDER this section shall inure to
23 the benefit or detriment of the taxing units in the respective
24 proportions in which they share the proceeds of the final levy

25 (6) The state tax commission shall ~~render such~~ PROVIDE
26 technical assistance as ~~is~~ necessary to implement ~~the~~
27 ~~provisions of~~ this section

1 Sec 42a (1) Subject to ~~the provisions of~~ this section,
2 a local tax collecting unit may use a computerized data base as
3 the tax roll if the local unit obtains written authorization from
4 the state tax commission and the state treasurer

5 (2) The state tax commission and the state treasurer shall
6 authorize the use of a computerized data base as the tax roll if
7 the local tax collecting unit demonstrates that the proposed
8 system has the capacity to enable the local unit to comply and
9 the local unit complies with all of 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, or tax tribunal,
23 including sufficient information to document the accuracy of all
24 corrections and adjustments, shall be prepared and maintained by
25 the assessor until the expiration of the redemption period pro-
26 vided in section 74 following the May tax sale or the resolution
27 of all pending appeals, whichever is later

1 (d) The local tax collecting treasurer and the assessor
2 shall produce a final computer printed settlement tax roll to
3 certify taxes collected to the county treasurer under
4 section 55 The assessor shall certify that TAXABLE VALUES
5 state equalized valuations, adjusted valuations, and the spread
6 of taxes and adjusted taxes are correctly recorded in the settle-
7 ment tax roll The local tax collecting treasurer shall certify
8 delinquent taxes and certify that all tax collections are posted
9 on the settlement tax roll Those certifications and the settle-
10 ment tax roll shall be transmitted to the county treasurer The
11 affidavit attached to the settlement tax roll shall include docu-
12 mentation that authorizes and reports all changes in the precol-
13 lection tax roll

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

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

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

25 (h) The local tax collecting unit is capable of making
26 available a posted computer printed tax roll

1 (1) The computerized data base system is compatible with the
2 system used by the county treasurer for the collection of
3 delinquent taxes

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

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

14 (5) If at any time the state treasurer or the state tax com-
15 mission believes that the local tax collecting unit is no longer
16 in compliance with subsection (2) the state treasurer or the
17 state tax commission shall provide written notice to the local
18 tax collecting unit The notice shall specify the reasons that
19 use of the computerized data base as the original tax roll is no
20 longer in compliance with subsection (2) The local unit has not
21 less than 60 days to provide evidence that the unit is in compli-
22 ance with subsection (2) or that action to correct noncompliance
23 has been implemented If after the expiration of 60 days, the
24 state tax commission or the state treasurer believes that the
25 local tax collecting unit is not taking satisfactory steps to
26 correct a condition of noncompliance, ~~then~~ the state tax
27 commission upon its own motion may, and upon the request of the

1 state treasurer shall ~~institute proceedings to~~ withdraw
2 approval of the use of the computerized data base as the original
3 tax roll Proceedings of the commission under this subsection
4 shall be in accordance with rules for other proceedings of the
5 commission promulgated under the administrative procedures act OF
6 1969, Act No 306 of 1969, being sections 24 201 to 24 328 of the
7 Michigan Compiled Laws and shall not be considered a contested
8 case

9 Sec 44 (1) Upon receipt of the tax roll, the township
10 treasurer or other collector shall proceed to collect the taxes
11 The township treasurer or other collector shall mail to each tax-
12 payer at the taxpayer's last known address on the tax roll or to
13 the taxpayer s designated agent a statement showing the descrip-
14 tion of the property against which the tax is levied, the
15 assessed valuation of the property, THE TAXABLE VALUE OF THE
16 PROPERTY and the amount of the tax on the property ~~The tax~~
17 ~~statement shall set forth the state equalized valuation~~ If a
18 tax statement is mailed to the taxpayer, a tax statement sent to
19 a taxpayer's designated agent may be in a summary form or may be
20 in an electronic data processing format If the tax statement
21 information is provided to both a taxpayer and the taxpayer's
22 designated agent the tax statement mailed to the taxpayer may be
23 identified as an informational copy A township treasurer or
24 other collector electing to send a tax statement to a taxpayer's
25 designated agent or electing not to include an itemization in the
26 manner described in subsection (9)(c) in a tax statement mailed
27 to the taxpayer shall, upon request, mail a detailed copy of the

1 tax statement including an itemization of the amount of tax in
2 the manner described by subsection (9)(c), to the taxpayer with-
3 out charge, as previously required by this section

4 (2) The expense of preparing and mailing the statement shall
5 be paid from the county township city or village funds
6 Failure to send or receive the notice ~~shall~~ DOES not prejudice
7 the right to collect or enforce the payment of the tax The
8 township treasurer shall remain in the office of the township
9 treasurer at some convenient place in the township on each Friday
10 in the month of December, from 9 a m to 5 p m to receive taxes,
11 but shall receive taxes upon a weekday when they are offered
12 However, if a Friday in the month of December is Christmas eve,
13 Christmas day New Year's eve, or a day designated by the town-
14 ship as a holiday for township employees, the township treasurer
15 shall not be required to remain in the office of the township
16 treasurer on that Friday but shall remain in the office of the
17 township treasurer at some convenient place in the township from
18 9 a m to 5 p m on the day most immediately preceding that
19 Friday ~~which day~~ THAT is not Christmas eve, Christmas day,
20 New Year's eve, or a day designated by the township as a holiday
21 for township employees, to receive taxes

22 (3) Except as provided by subsection (7), on a sum volun-
23 tarily paid before February 15 of the succeeding year, the local
24 property tax collecting unit shall add 1% for a property tax
25 administration fee However, unless otherwise provided for by an
26 agreement between the assessing unit and the collecting unit, if
27 a local property tax collecting unit other than a village does

1 not also serve as the local assessing unit the excess of the
2 amount of property tax administration fees over the expense to
3 the local property tax collecting unit in collecting the taxes,
4 but not less than 80% of the fee imposed shall be returned to
5 the local assessing unit A property tax administration fee is
6 defined as a fee to offset costs incurred by a collecting unit in
7 assessing property values, collecting the property tax levies,
8 and in the review and appeal processes The costs of any
9 appeals, in excess of funds available from the property tax
10 administration fee may be shared by any taxing unit only if
11 approved by the governing body of the taxing unit Except as
12 provided by subsection (7), on all taxes paid after February 14
13 and before March 1 the governing body of a city or township may
14 authorize the treasurer to add to the tax a property tax adminis-
15 tration fee to the extent imposed on taxes paid before February
16 15 and a late penalty charge equal to 3% of the tax Interest
17 from February 15 to the last day of February on a summer property
18 tax that has been deferred ~~pursuant to~~ UNDER section 51 or any
19 late penalty charge may be waived by the governing body of a city
20 or township for the homestead property of a senior citizen, para-
21 plegic, quadriplegic, HEMIPLEGIC, eligible serviceperson, eligi-
22 ble veteran, eligible widow or widower, totally and permanently
23 disabled person, or blind person, as those persons are defined in
24 chapter 9 of the income tax act of 1967, Act No 281 of the
25 Public Acts of 1967, as amended, being sections 206 501 to
26 206 532 of the Michigan Compiled Laws, if the person makes a
27 claim before February 15 for a credit for that property provided

1 by chapter 9 of Act No 281 of the Public Acts of 1967, as
2 amended, if the person presents a copy of the form filed for that
3 credit to the local treasurer, and if the person has not received
4 the credit before February 15 Interest from February 15 to the
5 last day of February on a summer property tax ~~that has been~~
6 deferred under section 51 or any late penalty charge may be
7 waived by the governing body of a city or township for ~~the~~ A
8 PERSON S property ~~of a person, which property~~ THAT is subject
9 to a farmland development rights agreement recorded with the reg-
10 ister of deeds of the county in which the property is situated as
11 provided in section 5 of the farmland and open space preservation
12 act, Act No 116 of the Public Acts of 1974, being section
13 554 705 of the Michigan Compiled Laws, if the person presents a
14 copy of the development rights agreement or verification that the
15 property is subject to a development rights agreement before
16 February 15 A 4% county property tax administration fee, a
17 property tax administration fee to the extent imposed on and if
18 authorized ~~pursuant to~~ UNDER subsection (7) for taxes paid
19 before March 1 and interest on the tax at the rate of 1% per
20 month shall be added to taxes collected by the township or city
21 treasurer after the last day of February and before settlement
22 with the county treasurer, ~~which~~ AND THE payment shall be
23 treated as though collected by the county treasurer If the
24 statements required to be mailed by this section are not mailed
25 before December 31, the treasurer shall not impose a late penalty
26 charge with respect to taxes collected after February 14

1 (4) The governing body of a local property tax collecting
 2 unit may waive all or part of the property tax administration fee
 3 or the late penalty charge, or both. A property tax administra-
 4 tion fee collected by the township treasurer shall be used only
 5 for the purposes for which it may be collected as specified by
 6 subsection (3) and this subsection ~~when~~ IF the bond of the
 7 treasurer, as provided in section 43, is furnished by a surety
 8 company, the cost of the bond may be paid by the township from
 9 the property tax administration fee

10 (5) If apprehensive of the loss of personal tax assessed
 11 upon the roll, the township treasurer may enforce collection of
 12 the tax at any time, and if compelled to seize property or bring
 13 an action in December may add, if authorized ~~pursuant to~~ UNDER
 14 subsection (7), 1% for a property tax administration fee and 3%
 15 for a late penalty charge

16 (6) Along with taxes returned delinquent to a county trea-
 17 surer ~~pursuant to~~ UNDER section 55, the amount of the 1% prop-
 18 erty tax administration fee prescribed by subsection (3) that is
 19 imposed and not paid shall be included in the return of delin-
 20 quent taxes and, when delinquent taxes are distributed by the
 21 county treasurer ~~pursuant to~~ UNDER this act, the delinquent 1%
 22 property tax administration fee shall be distributed to the trea-
 23 surer of the local unit who transmitted the statement of taxes
 24 returned as delinquent. Interest imposed upon delinquent prop-
 25 erty taxes ~~pursuant to~~ UNDER this act shall also be imposed
 26 upon the 1% property tax administration fee and, for purposes of
 27 this act other than to which local unit the county treasurer

1 shall distribute a delinquent 1% property tax administration fee,
 2 any reference to delinquent taxes shall be considered to include
 3 the 1% property tax administration fee returned as delinquent for
 4 the same property ~~This subsection shall apply to property tax~~
 5 ~~administration fees imposed upon property taxes that become a~~
 6 ~~lien in 1983 or any year thereafter~~

7 (7) ~~For levies that become a lien in 1983 or any year~~
 8 ~~thereafter the~~ THE local property tax collecting treasurer
 9 shall not impose a property tax administration fee collection
 10 fee, or any type of late penalty charge authorized by law or
 11 charter unless the governing body of the local property tax col-
 12 lecting unit approves, by resolution or ordinance adopted after
 13 December 31, 1982, an authorization for the imposition of a prop-
 14 erty tax administration fee, collection fee, or any type of late
 15 penalty charge provided for by this section or by charter, which
 16 authorization shall be valid for all levies that become a lien
 17 after the resolution or ordinance is adopted However unless
 18 otherwise provided for by an agreement between the assessing unit
 19 and the collecting unit a local property tax collecting unit
 20 that does not also serve as the assessing unit shall impose a
 21 property tax administration fee on each parcel at a rate equal to
 22 the rate of the fee imposed for city or township taxes on that
 23 parcel

24 (8) The annual statement required by Act No 125 of the
 25 Public Acts of 1966 being sections 565 161 to ~~565 163~~ 565 164
 26 of the Michigan Compiled Laws, or a monthly billing form or
 27 mortgagor passbook provided ~~in lieu~~ INSTEAD of that annual

1 statement shall include a statement to the effect that a taxpayer
2 who has not been mailed the tax statement or a copy of the tax
3 statement by the township treasurer or other collector shall
4 receive upon request and without charge, a copy of the tax
5 statement from the township treasurer or other collector or, if
6 the tax statement has been mailed to the taxpayer's designated
7 agent from either the taxpayer's designated agent or the town-
8 ship treasurer or other collector A designated agent who is
9 subject to Act No 125 of the Public Acts of 1966 and who has
10 been mailed the tax statement for taxes that became a lien in the
11 calendar year immediately preceding the year in which the annual
12 statement may be required to be furnished shall mail, upon the
13 request of and without charge to a taxpayer who has not been
14 mailed that tax statement or a copy of that tax statement, a copy
15 of that tax statement to that taxpayer

16 (9) As used in this section

17 (a) Designated agent means an individual, partnership,
18 association, corporation, receiver, estate, trust, or other legal
19 entity that has entered into an escrow account agreement or other
20 agreement with the taxpayer ~~which agreement~~ THAT obligates that
21 individual or legal entity to pay the property taxes for the tax-
22 payer or if an agreement has not been entered into, that has
23 been designated by the taxpayer on a form made available to the
24 taxpayer by the township treasurer and filed with that
25 treasurer The designation by the taxpayer shall remain in
26 effect until revoked by the taxpayer in a writing filed with the
27 township treasurer The form made available by the township

1 treasurer shall include a statement that submission of the form
2 allows the treasurer to mail the tax statement to the designated
3 agent instead of to the taxpayer and a statement notifying the
4 taxpayer of his or her right to revoke the designation by a writ-
5 ing filed with the township treasurer

6 (b) Taxpayer means the owner of the property upon which
7 the tax is imposed

8 (c) When describing in subsection (1) that the amount of tax
9 on the property must be shown in the tax statement "amount of
10 tax means an itemization by dollar amount of each of the several
11 ad valorem property taxes and special assessments that a person
12 may pay ~~pursuant to~~ UNDER section 53 and an itemization by
13 millage rate, on either the tax statement or a separate form
14 accompanying the tax statement, of each of the several ad valorem
15 property taxes that a person may pay ~~pursuant to~~ UNDER
16 section 53 The township treasurer or other collector may
17 replace the itemization described in this subdivision with a
18 statement informing the taxpayer that the itemization of the
19 dollar amount and millage rate of the taxes is available without
20 charge from the local property tax collecting unit ~~This subdi-~~
21 ~~vision shall not apply for tax statements for taxes that become a~~
22 ~~lien in 1983~~