



# SENATE BILL No. 1306

November 10, 1994, Introduced by Senator EMMONS and referred to the Committee on Finance.

A bill to amend sections 7cc, 7dd, 10, 10f, 24, 24b, 24c, 27a, 30, 30c, 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 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, 211.37, 211.39a, 211.42a, and 211.44 of the Michigan Compiled Laws.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Section 1. Sections 7cc, 7dd, 10, 10f, 24, 24b, 24c, 27a,  
2 30, 30c, 37, 39a, 42a, and 44 of Act No. 206 of the Public Acts  
3 of 1893, sections 7cc and 7dd as added and section 24c as amended  
4 by Act No. 237 of the Public Acts of 1994, section 10 as amended  
5 by Act No. 135 of the Public Acts of 1991, section 10f as added  
6 by Act No. 223 of the Public Acts of 1986, section 27a as amended  
7 by Act No. 313 of the Public Acts of 1993, section 30 as amended  
8 by Act No. 9 of the Public Acts of 1994, section 30c as added by  
9 Act No. 297 of the Public Acts of 1994, section 39a as amended by  
10 Act No. 68 of the Public Acts of 1981, section 42a as added by  
11 Act No. 112 of the Public Acts of 1990, and section 44 as amended  
12 by Act No. 124 of the Public Acts of 1989, being  
13 sections 211.7cc, 211.7dd, 211.10, 211.10f, 211.24, 211.24b,  
14 211.24c, 211.27a, 211.30, 211.30c, 211.37, 211.39a, 211.42a, and  
15 211.44 of the Michigan Compiled Laws, are amended to read as  
16 follows:

17       Sec. 7cc. (1) A homestead is exempt from the tax levied by  
18 a local school district for school operating purposes to the  
19 extent provided under section 1211 of the school code of 1976,  
20 Act No. 451 of the Public Acts of 1976, being section 380.1211 of  
21 the Michigan Compiled Laws, if that owner claims an exemption as  
22 provided in this subsection. Notwithstanding the tax day  
23 provided in section 2, the status of property as a homestead

1 shall be determined on the date an affidavit claiming an  
2 exemption is filed under subsection (2).

3       (2) An owner of property may claim an exemption under this  
4 section by filing an affidavit on or before May 1 with the local  
5 tax collecting unit in which the property is located. The affi-  
6 davit shall state that the property is owned and occupied as a  
7 homestead by that owner of the property on the date that the  
8 affidavit is signed. The affidavit shall be on a form prescribed  
9 by the department of treasury. Beginning in 1995, 1 copy of the  
10 affidavit shall be retained by the owner, 1 copy shall be  
11 retained by the local tax collecting unit until any appeal or  
12 audit period under this act has expired, and 1 copy shall be for-  
13 warded to the department of treasury ~~pursuant to~~ UNDER subsec-  
14 tion (4). Beginning in 1995, the affidavit shall require the  
15 owner claiming the exemption to indicate if that owner has  
16 claimed another exemption on property in this state that is not  
17 rescinded. If the affidavit requires an owner to include a  
18 social security number, that owner's number is subject to the  
19 disclosure restrictions in Act No. 122 of the Public Acts of  
20 1941, being sections 205.1 to 205.31 of the Michigan Compiled  
21 Laws.

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

25       (4) Upon receipt of an affidavit filed under subsection (2)  
26 and unless the claim is denied under subsection (6), the assessor  
27 shall exempt the property from the collection of the tax levied

1 by a local school district for school operating purposes to the  
2 extent provided under section 1211 of Act No. 451 of the Public  
3 Acts of 1976 as provided in subsection (1) through the 1998 tax  
4 year or until December 31 of the year in which the property is  
5 transferred or the owner rescinds the claim for exemption. The  
6 local tax collecting unit shall forward copies of affidavits to  
7 the department of treasury according to a schedule prescribed by  
8 the department of treasury. An owner is required to file a new  
9 claim for exemption on the same property in 1999 and every 4  
10 years after 1999.

11 (5) Not more than 90 days after exempted property is no  
12 longer used as a homestead by the owner claiming an exemption,  
13 that owner shall rescind the claim of exemption by filing with  
14 the local tax collecting unit a rescission form prescribed by the  
15 department of treasury. Beginning October 1, 1994, an owner who  
16 fails to file a rescission as required by this subsection is  
17 subject to a penalty of \$5.00 per day for each separate failure  
18 beginning after the 90 days have elapsed, up to a maximum of  
19 \$200.00. This penalty shall be collected under Act No. 122 of  
20 the Public Acts of 1941, and shall be deposited in the state  
21 school aid fund established in section 11 of article IX of the  
22 state constitution of 1963. This penalty may be waived by the  
23 department of treasury.

24 (6) If the assessor of the local tax collecting unit  
25 believes that the property for which an exemption is claimed is  
26 not the homestead of the owner claiming the exemption, effective  
27 for taxes levied after 1994 the assessor may deny a new or

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

20 (7) The department of treasury shall determine if the prop-  
21 erty is the homestead of the owner claiming the exemption. The  
22 department of treasury may review the validity of exemptions for  
23 the current calendar year and for the 3 immediately preceding  
24 calendar years. If the department of treasury determines that  
25 the property is not the homestead of the owner claiming the  
26 exemption, the department shall send a notice of that  
27 determination to the local tax collecting unit and to the owner

1 of the property claiming the exemption, indicating that the claim  
2 for exemption is denied, stating the reason for the denial, and  
3 advising the owner claiming the exemption of the right to appeal  
4 the determination to the department of treasury and what those  
5 rights of appeal are. The department of treasury may issue a  
6 notice denying a claim if an owner fails to respond within 30  
7 days of receipt of a request for information from that  
8 department. An appeal to the department of treasury shall be  
9 conducted according to the provisions for an informal conference  
10 in section 21 of Act No. 122 of the Public Acts of 1941, being  
11 section 205.21 of the Michigan Compiled Laws. Upon receipt of a  
12 notice that the department of treasury has denied a claim for  
13 exemption, the assessor shall remove the exemption of the prop-  
14 erty and either correct the current tax roll to reflect, or place  
15 on the next tax roll, previously unpaid taxes with interest and  
16 penalties computed based on the interest and penalties that would  
17 have accrued from the date the taxes were originally levied if  
18 there had not been an exemption. Interest and penalties shall  
19 not be assessed for any period before February 14, 1995.  
20 However, if the property has been transferred to a bona fide pur-  
21 chaser, the taxes, interest, and penalties shall not be billed on  
22 the next tax statement by the local tax collecting unit to the  
23 bona fide purchaser, and the local tax collecting unit shall  
24 notify the department of treasury of the amount of tax due and  
25 interest through the date of that notification. The department  
26 of treasury shall then assess the owner who claimed the homestead  
27 property tax exemption for the tax and interest plus penalty, if

1 any, as for unpaid taxes provided under Act No. 122 of the Public  
2 Acts of 1941 and shall deposit any tax, interest, or penalty col-  
3 lected into the state school aid fund.

4 (8) An owner may appeal a final decision of the department  
5 of treasury to the residential and small claims division of the  
6 Michigan tax tribunal within 35 days of that decision. An asses-  
7 sor may appeal a final decision of the department of treasury to  
8 the residential and small claims division of the Michigan tax  
9 tribunal within 35 days of that decision if the assessor denied  
10 the exemption under subsection (6), or, for taxes levied in 1994  
11 only, the assessor forwarded a recommendation for denial to the  
12 department of treasury under subsection (6). An owner is not  
13 required to pay the amount of tax in dispute in order to appeal a  
14 denial of a claim of exemption to the department of treasury or  
15 to receive a final determination of the residential and small  
16 claims division of the Michigan tax tribunal. However, interest  
17 and penalties except as provided in subsection (7), if any, shall  
18 accrue and be computed based on the interest and penalties that  
19 would have accrued from the date the taxes were originally levied  
20 as if there had not been an exemption.

21 (9) An affidavit filed by an owner for a homestead shall  
22 rescind all previous exemptions filed by that owner for any other  
23 homestead. The department of treasury shall notify the assessor  
24 of the local tax collecting unit in which the property for which  
25 a previous exemption was claimed is located that the previous  
26 exemption is rescinded by the subsequent affidavit. Upon receipt  
27 of notice that an exemption is rescinded, the assessor of the

1 local tax collecting unit shall remove the exemption effective  
2 December 31 of the year in which the affidavit or rescission form  
3 is filed with the local tax collecting unit.

4       (10) If the homestead is part of a unit in a multiple-unit  
5 dwelling or a dwelling unit in a multiple-purpose structure, an  
6 owner shall claim an exemption for only that portion of the total  
7 ~~state-equalized valuation~~ TAXABLE VALUE OF THE PROPERTY used as  
8 the homestead of that owner in a manner prescribed by the depart-  
9 ment of treasury. If a portion of a parcel for which the owner  
10 claims an exemption is used for a purpose other than as a home-  
11 stead, the owner shall claim an exemption for only that portion  
12 of the total ~~state-equalized valuation~~ TAXABLE VALUE OF THE  
13 PROPERTY used as the homestead of that owner in a manner pre-  
14 scribed by the department of treasury.

15       (11) When a county register of deeds records a transfer of  
16 ownership of a property, he or she shall notify the local tax  
17 collecting unit in which the property is located of the  
18 transfer.

19       (12) The department of treasury shall make available the  
20 affidavit forms and the forms to rescind an exemption, which may  
21 be on the same form, to all city and township assessors, county  
22 equalization officers, county registers of deeds, and closing  
23 agents. A person who prepares a closing statement for the sale  
24 of property shall provide affidavit and rescission forms to the  
25 buyer and seller at the closing and, if requested by the buyer or  
26 seller after execution by the buyer or seller, shall file the



1 forms with the local tax collecting unit in which the property is  
2 located.

3       (13) An owner who owned and occupied a homestead on May 1 in  
4 any year for which a homestead property tax exemption affidavit  
5 was ~~claimed~~ CLAIMED to have been filed and for which the exemp-  
6 tion was not on the tax roll may file an appeal with the July  
7 board of review or, if there is not a summer levy of school oper-  
8 ating taxes, with the December board of review. In 1994 an owner  
9 of property that is a homestead on May 1 for which the local tax  
10 collecting unit has not received a claim of exemption may claim  
11 an exemption for 1994 in person or by mail at the July board of  
12 review or the December board of review.

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

1 1994. This subsection does not apply unless the 1994 assessment  
2 of the property is based on the valuation of a homestead or a  
3 portion of a structure that has become a homestead. An affidavit  
4 filed under this subsection is subject to all the provisions of  
5 this section.

6 Sec. 7dd. As used in sections 7cc and 7ee:

7 (a) "Homestead" means that portion of a dwelling or unit in  
8 a multiple-unit dwelling that is subject to ad valorem taxes and  
9 is owned and occupied as a principal residence by an owner of the  
10 dwelling or unit. Homestead also includes all of an owner's  
11 unoccupied property classified as residential that is adjoining  
12 or contiguous to the dwelling subject to ad valorem taxes and  
13 that is owned and occupied as a principal residence by the  
14 owner. Contiguity is not broken by a road or a right-of-way.  
15 Homestead also includes any portion of a principal residence of  
16 an owner that is rented or leased to another person as a resi-  
17 dence as long as that portion of the principal residence that is  
18 rented or leased is less than 50% of the total square footage of  
19 living space in that principal residence. Homestead also  
20 includes a life care facility registered under the living care  
21 disclosure act, Act No. 440 of the Public Acts of 1976, being  
22 sections 554.801 to 554.844 of the Michigan Compiled Laws.  
23 Homestead also includes property owned by a cooperative housing  
24 corporation and occupied as a principal residence by tenant  
25 stockholders.

26 (b) "Owner" means a person who is 1 of the following:

1 (i) A person who owns property or who is purchasing property  
2 under a land contract.

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

4 (iii) A person who owns property as a result of being a ben-  
5 eficiary of a will or trust or as a result of intestate  
6 succession.

7 (iv) A person who owns or is purchasing a dwelling on leased  
8 land.

9 (v) A person holding a life lease in property previously  
10 sold or transferred to another.

11 (vi) A grantor who has placed the property in a revocable  
12 trust or a qualified personal residence trust.

13 (c) "Person", for purposes of defining owner as used in  
14 section 7cc, means an individual and for purposes of defining  
15 owner as used in section 7ee means an individual, partnership,  
16 corporation, limited liability company, association, or other  
17 legal entity.

18 (d) "Principal residence" means the 1 place where a person  
19 has his or her true, fixed, and permanent home to which, whenever  
20 absent, he or she intends to return and that shall continue as a  
21 principal residence until another principal residence is  
22 established.

23 (e) "Qualified agricultural property" means unoccupied prop-  
24 erty and related buildings classified as agricultural, or other  
25 unoccupied property and related buildings located on that prop-  
26 erty devoted primarily to agricultural use as defined in section  
27 2 of the farmland and open space preservation act, Act No. 116 of

1 the Public Acts of 1974, being section 554.702 of the Michigan  
2 Compiled Laws. Related buildings include a residence occupied by  
3 a person employed in or actively involved in the agricultural use  
4 and who has not claimed a homestead exemption on other property.  
5 Property used for commercial storage, commercial processing, com-  
6 mercial distribution, commercial marketing, or commercial ship-  
7 ping operations or other commercial or industrial purposes is not  
8 qualified agricultural property. A parcel of property is devoted  
9 primarily to agricultural use only if more than 50% of the  
10 parcel's acreage is devoted to agricultural use. An owner shall  
11 not receive an exemption for that portion of the total ~~state~~  
12 ~~equalized valuation~~ TAXABLE VALUE of the property that is used  
13 for a commercial or industrial purpose or that is a residence  
14 that is not a related building.

15       Sec. 10. (1) Except as otherwise provided in this section,  
16 an assessment of all the property in the state ~~—~~ liable to tax-  
17 ation ~~—~~ shall be made annually in the several townships, vil-  
18 lages, and cities by the supervisors of the several townships, or  
19 in villages and cities if provision is made in the acts of incor-  
20 poration or charter for an assessing officer, by an assessing  
21 officer, as provided in this act.

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

1       (2) ~~-(3)-~~ Notwithstanding any provision to the contrary in  
2 the act of incorporation or charter of a village, an assessment  
3 for village taxes shall be identical to the assessment made by  
4 the township supervisor in which the village is located, and tax  
5 statements shall set forth clearly the state equalized value AND  
6 THE TAXABLE VALUE of the individual properties in the village  
7 upon which authorized millages are levied.

8       (3) ~~-(4)-~~ If a nonresident of the taxing unit against whom  
9 an assessment is made requests in writing information ~~relative~~  
10 ~~to~~ REGARDING the amount of the assessment against his or her  
11 property, the supervisor or assessing officer, within a reason-  
12 able length of time, shall reply to the request.

13       ~~-(5) Notwithstanding any other contrary provisions in this~~  
14 ~~act, all of the following apply to the amount on the assessment~~  
15 ~~roll for 1992 under subsection (2):~~

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

22       ~~(b) Millage reductions under section 34d shall not be~~  
23 ~~calculated. However, millage reductions under sections 24e and~~  
24 ~~34 shall be applied.~~

25       ~~(c) The board of review meeting under sections 29 or 30~~  
26 ~~shall convene and fulfill its required duties except that only~~  
27 ~~appeals concerning the valuation of property for which additions~~

~~1 and losses and splits and combinations allowed under subsection  
2 (2) have occurred, appeals under subsection (9), and exemptions  
3 shall be heard.~~

~~4 (d) Other provisions or requirements relating to assessments  
5 do not apply except those relating to the valuation of additions  
6 and losses or splits and combinations allowed under subsection  
7 (2) or omissions and corrections.~~

~~8 (6) Subsections (2), (5)(a), (5)(c), and (5)(d) do not apply  
9 to the assessment of personal property. For purposes of this  
10 subsection, personal property does not include buildings  
11 described under section 14(6) or leasehold improvements valued as  
12 if they were real property.~~

~~13 (7) A person whose appeal is not permitted under subsection  
14 (5)(c) for 1992 may appear before the 1992 board of review to  
15 protest the 1991 assessment used for the 1992 assessment and any  
16 change in the assessment determined appropriate by the board of  
17 review shall be documented and immediately forwarded to the local  
18 assessor but shall not affect the 1991 assessment used for the  
19 1992 assessment. The assessor shall consider this information in  
20 preparing the 1993 assessment and the board of review meeting in  
21 March of 1993 shall consider this information in reviewing  
22 appeals of 1993 assessments.~~

~~23 (8) An appearance under subsection (7) shall be considered a  
24 protest for all purposes required by law.~~

~~25 (9) An owner of property may appeal in 1992 the 1991 assess-  
26 ment used for the 1992 assessment to the board of review if the  
27 owner did not appeal that assessment in 1991 and if the owner~~

1 ~~acquired the property after January 1, 1991 in 1 of the following~~  
2 ~~ways:~~

3 ~~(a) By will or devise.~~

4 ~~(b) Through foreclosure or forfeiture of a recorded instru-~~  
5 ~~ment under chapter 31, 32, or 57 of the Revised Judicature Act of~~  
6 ~~1961, Act No. 236 of the Public Acts of 1961, being sections~~  
7 ~~600.3101 to 600.3280 and 600.5701 to 600.5785 of the Michigan~~  
8 ~~Compiled Laws, or through deed or conveyance in lieu of a fore-~~  
9 ~~closure or forfeiture.~~

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

11 ~~(10) A designated agent who is subject to Act No. 125 of the~~  
12 ~~Public Acts of 1966, being sections 565.161 to 565.163 of the~~  
13 ~~Michigan Compiled Laws, and who has received a tax statement in~~  
14 ~~1991 shall reflect the changes made by Act No. 15 of the Public~~  
15 ~~Acts of 1991 in the escrow account maintained for the payment of~~  
16 ~~taxes in 1992.—~~

17 Sec. 10f. (1) If a local assessing district does not have  
18 an assessment roll ~~which~~ THAT has been certified by a qualified  
19 certified assessing officer, the state tax commission shall  
20 assume jurisdiction over the assessment roll and provide for the  
21 preparation of a certified roll. The commission may order the  
22 county tax or equalization department to prepare the roll; may  
23 provide for the use of state employees to prepare the roll; or  
24 may order the local assessing unit to contract with a commercial  
25 appraisal firm to conduct an appraisal of the property in the  
26 assessing unit under the supervision of the county tax or  
27 equalization department and the commission. The costs of an

1 appraisal and the preparation of the roll by the county tax or  
2 equalization department or by the commission shall be paid by the  
3 local assessing district as provided by section 10d. The commis-  
4 sion shall consider the quality of the tax maps and appraisal  
5 records required by section 10e as part of its investigation of  
6 the facts before ordering the local assessing unit to contract  
7 for an appraisal.

8       (2) If a certified assessment roll cannot be provided in  
9 sufficient time for a summer tax levy, or for the annual levy on  
10 December 1, the commission shall order the levy of interim taxes  
11 based on the ~~state-equalized valuations~~ TAXABLE VALUE of indi-  
12 vidual properties as determined by the commission, sitting as the  
13 state board of equalization, apportioned to the local assessing  
14 unit by the county board of commissioners, and apportioned to  
15 each property in proportion to the ~~assessed valuations~~ TAXABLE  
16 VALUES entered in the current uncertified assessment roll. If  
17 there is no current assessment roll, the commission shall substi-  
18 tute the latest complete assessment roll for the current roll for  
19 the interim tax levy. The payment of a tax levied as an interim  
20 tax levy ~~shall~~ DOES not constitute a final and ultimate dis-  
21 charge of the taxpayer's liability for the tax levied against  
22 that property. An interim tax levy made ~~pursuant to~~ UNDER this  
23 subsection shall be clearly labeled as an "interim tax levy  
24 subject to adjustment after an assessment roll is certified".

25       (3) Within 30 days after the final determination by the com-  
26 mission of the ~~assessed valuations~~ TAXABLE VALUE for each  
27 individual property listed on the assessment roll, the commission



1 shall cause to be mailed a notice of the new assessment AND  
2 TAXABLE VALUE to each owner. An owner has the right to petition  
3 the tax tribunal directly for a hearing on the assessed valuation  
4 OR TAXABLE VALUE within 30 days after the date of the notice in  
5 the same manner as provided under section 35 of THE TAX TRIBUNAL  
6 ACT, Act No. 186 of the Public Acts of 1973, being section  
7 205.735 of the Michigan Compiled Laws. The notice shall specify  
8 each parcel of property, the assessed valuation for the year, the  
9 assessed valuation for the ~~previous~~ IMMEDIATELY PRECEDING year,  
10 THE TAXABLE VALUE FOR THE YEAR, THE TAXABLE VALUE FOR THE IMMEDI-  
11 ATELY PRECEDING YEAR, the state equalized valuation for the  
12 ~~previous~~ IMMEDIATELY PRECEDING year, the tentative equalized  
13 valuation for the year, the net change in the assessed valuation,  
14 THE NET CHANGE IN THE TAXABLE VALUE, and the net change between  
15 the tentative equalized valuation for the year and the state  
16 equalized valuation for the ~~previous~~ IMMEDIATELY PRECEDING  
17 year. The notice shall also include a statement informing the  
18 owner that an appeal of the assessment OR TAXABLE VALUE must be  
19 made within 30 days of the date of the assessment notice directly  
20 to the Michigan tax tribunal and shall include information on how  
21 and where an appeal can be made.

22 (4) After the final determination of the ~~equalized~~  
23 assessed valuations AND TAXABLE VALUES by the commission, the  
24 assessing officer, or, if there is no assessing officer, ~~by~~ an  
25 agent designated by the commission, shall determine the differ-  
26 ence in tax, if any, between the interim levy and a levy made on  
27 the ~~equalized assessed valuations~~ TAXABLE VALUES as finally

1 determined by the commission, which may be referred to as the  
2 "final levy". The final levy shall be at the rates ~~which~~ THAT  
3 were approved and ordered spread for the year in which there was  
4 not a certified assessment roll.

5 (5) A difference in the tax determined in subsection (4)  
6 shall be reported to the county board of commissioners, which  
7 shall order that additional taxes or credits against individual  
8 properties shall be added to or subtracted from the next succeed-  
9 ing annual tax roll, together with a proportionate share of ~~a~~  
10 THE property tax administration fee, if a fee is charged, appli-  
11 cable to the difference.

12 (6) Additional taxes collected or credits against THE tax  
13 liability made under this section shall be shared by taxing units  
14 in the respective proportions THAT they share the revenue  
15 received from the final levy.

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

18 (8) The commission shall provide the tax tribunal with a  
19 certified copy of its orders and a copy of each final determina-  
20 tion made under this section.

21 Sec. 24. (1) On or before the first Monday in March in each  
22 year, the supervisor or assessor shall make and complete an  
23 assessment roll, upon which he OR SHE shall set down the name and  
24 address of every person liable to be taxed in ~~his~~ THE township  
25 or assessment district ~~—~~ with a full description of all the  
26 real property ~~therein~~ liable to be taxed. If the name of the  
27 owner or occupant of any ~~such~~ tract or parcel of real property

1 is known, ~~he~~ THE ASSESSOR shall enter the name and address of  
2 ~~such~~ THE owner or occupant ~~as in this act provided,~~ opposite  
3 to the description ~~thereof; in all other cases~~ OF THE  
4 PROPERTY. IF UNKNOWN, the real property described upon ~~such~~  
5 THE roll shall be assessed as "owner unknown". All contiguous  
6 subdivisions of any section that are owned by 1 person, firm,  
7 ~~or~~ corporation, OR OTHER LEGAL ENTITY and all unimproved lots  
8 in any block that are contiguous and owned by 1 person, firm,  
9 ~~or~~ corporation, OR OTHER LEGAL ENTITY shall be assessed as 1  
10 parcel, unless demand in writing is made by the owner or occupant  
11 to have each subdivision of the section or each lot assessed  
12 separately. ~~but~~ HOWEVER, failure to assess ~~such~~ contiguous  
13 parcels as entireties ~~as herein provided shall~~ DOES not invali-  
14 date the assessment as made. Each description shall show as near  
15 as ~~may be~~ POSSIBLE the number of acres contained in it, as  
16 determined by the supervisor. It ~~shall~~ IS not ~~be~~ necessary  
17 for the assessment roll to specify the quantity of land comprised  
18 in any town, city, or village lot. The ~~supervisor~~ ASSESSOR  
19 shall estimate, according to his OR HER best information and  
20 judgment, the true cash value of every parcel of real property  
21 and set ~~the same~~ THAT VALUE down opposite ~~such~~ THE parcel.  
22 ~~He~~ THE ASSESSOR SHALL CALCULATE THE TAXABLE VALUE OF EVERY  
23 PARCEL OF REAL PROPERTY AND SET THAT VALUE DOWN OPPOSITE THE  
24 PARCEL. THE ASSESSOR SHALL DETERMINE THE PERCENTAGE OF EVERY  
25 PARCEL OF REAL PROPERTY THAT IS EXEMPT FROM THE TAX LEVIED BY A  
26 LOCAL SCHOOL DISTRICT FOR SCHOOL OPERATING PURPOSES TO THE EXTENT  
27 PROVIDED UNDER SECTION 1211 OF THE SCHOOL CODE OF 1976, ACT

1 NO. 451 OF THE PUBLIC ACTS OF 1976, BEING SECTION 380.1211 OF THE  
2 MICHIGAN COMPILED LAWS, AND SET THAT PERCENTAGE DOWN OPPOSITE THE  
3 PARCEL. THE ASSESSOR shall also estimate the true cash value of  
4 all the personal property of each person, and set ~~the same~~ THAT  
5 VALUE down opposite the name of ~~such~~ THE person. In determin-  
6 ing the property to be assessed and in estimating ~~such~~ THE  
7 value ~~—, he shall~~ OF THAT PROPERTY, THE ASSESSOR IS not ~~be~~  
8 bound to follow the statements of any person, but shall exercise  
9 his OR HER best judgment. Property assessed to ~~one~~ A PERSON  
10 other than the owner shall be assessed separately from ~~his~~ THE  
11 OWNER'S property and shall show in what capacity it is assessed  
12 to ~~him~~ THAT PERSON, whether as agent, guardian or otherwise.  
13 Two or more persons not being copartners, owning personal prop-  
14 erty in common, may each be assessed severally for ~~his~~ EACH  
15 PERSON'S portion. ~~thereof.~~ Undivided interests in lands owned  
16 by tenants in common, or joint tenants not being copartners, may  
17 be assessed to the owners. ~~thereof.~~

18 (2) The state geologist, or his OR HER duly authorized  
19 deputy, shall determine, according to his OR HER best information  
20 and judgment, the true cash value of the metallic mining proper-  
21 ties and mineral rights consisting of metallic resources ~~which~~  
22 THAT are either producing, developed or have a known commercial  
23 mineral value, including ~~such~~ surface rights and personal prop-  
24 erty ~~as~~ THAT may be used in the operation or development of the  
25 property assessed, ~~also including~~ OR any ~~stock pile~~ STOCKPILE  
26 of ore or mineral stored on the surface. For the purpose of  
27 encouraging the exploration and development of metallic mineral

1 resources, metallic mineral ore newly discovered or proven in the  
 2 ground and not part of the property of an operating mine shall be  
 3 exempt from the ~~general property tax laws~~ TAXES COLLECTED UNDER  
 4 THE PROVISIONS OF THIS ACT for a maximum period of 10 years or  
 5 until ~~such~~ THE time ~~as~~ it becomes part of the property of an  
 6 operating mine or it in itself becomes an operating mine.

7 Metallic mineral ore ~~hereafter~~ NEWLY discovered or proven in  
 8 the ground and part of the property of an operating mine shall be  
 9 exempt from taxes ~~hereunder~~ UNDER THIS ACT until it, in combi-  
 10 nation with previously discovered metallic mineral ore of the  
 11 operating mine, comes into a 10-year recovery period of ~~said~~  
 12 THE mine as determined by the average normal annual rate of  
 13 extraction of ~~said~~ THE mine.

14 (3) An operating mine shall be defined to be an operating  
 15 mine as of the date of starting of a shaft, ~~or~~ stripping of  
 16 overburden, or rehabilitation, or an abandoned or idle mine  
 17 closed for not less than 2 years. ~~No ore~~ ORE shall NOT enjoy  
 18 more than 10 years' exemption from taxation. ~~Nothing herein~~  
 19 ~~contained shall~~ THIS SECTION DOES NOT exempt from the ~~general~~  
 20 ~~property tax laws~~ TAXES UNDER THIS ACT ore reserves proven as of  
 21 April 1, 1947. It is the intent of this act that mineral proper-  
 22 ties shall be valued and assessed in the future for ad valorem  
 23 taxes ~~in accordance with~~ ACCORDING TO the formula used in the  
 24 valuation of mineral properties ~~prior to~~ BEFORE the effective  
 25 date of this act. It is the intent of this act that no metallic  
 26 mineral ore shall be exempt more than 10 years because of the  
 27 application of this act and if at any time it becomes evident

1 that such is the case, the state tax commission shall determine  
2 the value of this untaxed ore and place this valuation on the  
3 proper tax roll. The state geologist shall report his OR HER  
4 determination of the true cash value of the mineral properties to  
5 the state tax commission on or before February 10 of each year.  
6 The state tax commission shall assess the mineral properties con-  
7 taining 20% or more of natural iron per ton of ore in conformity  
8 and uniformity with all other property within the assessing  
9 district. ~~except that any difference between the rate of assess-~~  
10 ~~ment of such other property and the rate of assessment of such~~  
11 ~~mineral properties for the year 1963 shall be eliminated in 3~~  
12 ~~equal adjustments in the years 1964, 1965 and 1966.~~ The state  
13 tax commission shall assess all other metallic mineral properties  
14 at the value certified by the state geologist. The state tax  
15 commission, as early as is practicable ~~prior to~~ BEFORE February  
16 20, shall certify the ~~same~~ ASSESSMENT OF THE PROPERTY to the  
17 supervisor or assessing officer of the township or city in which  
18 the ~~same~~ PROPERTY is situated, who shall ~~in the case of such~~  
19 FOR THE mineral properties and mineral rights ~~which~~ THAT are  
20 owned separate from the surface rights on ~~such~~ THE property  
21 assess ~~the same~~ EACH to the owner ~~thereof~~ at the valuation  
22 ~~so~~ certified to him ~~except that~~ OR HER. HOWEVER, AN  
23 adjustment to the value certified by the state tax commission may  
24 be made by the supervisor or assessing officer of the township or  
25 city to reflect any general adjustment or assessed valuation from  
26 the ~~prior~~ IMMEDIATELY PRECEDING year not included in the state  
27 tax commission computation. The supervisor or assessing officer

1 shall determine the true cash value of the surface rights and  
2 assess the ~~same~~ VALUE OF THE SURFACE RIGHTS to the owner.  
3 ~~thereof.~~ The assessment upon the metallic mining properties and  
4 mineral rights ~~, as herein defined,~~ may be altered from year to  
5 year regardless of whether any previous assessment ~~thereof~~ has  
6 been reviewed by the state tax commission. The supervisor or  
7 other local assessing officer or the owner of any interest in the  
8 property assessed may ~~take an~~ appeal ~~from~~ the assessment and  
9 valuation of ~~such~~ THE property as determined by the board of  
10 review to the state tax commission which shall review the ~~same~~  
11 ASSESSMENT AND VALUATION as provided in section 152 of this act.

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

16       (2) The supervisor or assessor shall spread the taxes on the  
17 tax roll on the ~~state equalized valuation~~ TAXABLE VALUE for  
18 each item of property.

19       (3) These requirements ~~are inapplicable~~ DO NOT APPLY if  
20 the current year's ~~state equalized valuation~~ TAXABLE VALUE is  
21 not available when the tax roll or tax statements of a city are  
22 ~~to be~~ prepared ~~pursuant to~~ UNDER A law or charter provision.

23       Sec. 24c. (1) The assessor shall give to each owner or  
24 person or persons listed on the assessment roll of the property a  
25 notice by first-class mail of an increase in the ~~assessment~~  
26 ASSESSED VALUATION OR THE TAXABLE VALUE for the year. The notice  
27 shall specify each parcel of property, the assessed valuation,

1 THE TAXABLE VALUE for the year and, BEGINNING IN 1996, the  
2 TAXABLE VALUE FOR THE immediately preceding year. ~~—and—~~ THE  
3 NOTICE SHALL ALSO SPECIFY the time and place of the meeting of  
4 the board of review. BEGINNING IN 1996, THE NOTICE SHALL ALSO  
5 SPECIFY THE DIFFERENCE BETWEEN THE PROPERTY'S TAXABLE VALUE IN  
6 THE CURRENT YEAR AND THE PROPERTY'S TAXABLE VALUE IN THE IMMEDI-  
7 ATELY PRECEDING YEAR. The notice also may specify the net change  
8 in ~~in assessment~~ THE PROPERTY'S ASSESSED VALUATION.

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

12 (a) The state equalized valuation for the immediately pre-  
13 ceding year.

14 (b) The tentative STATE equalized valuation for the year.

15 (c) The net change between the tentative STATE equalized  
16 valuation for the year and the state equalized valuation for the  
17 ~~previous~~ IMMEDIATELY PRECEDING year.

18 (d) The classification of the property as defined by section  
19 34c.

20 (E) THE GENERAL PRICE LEVEL FOR THE PREVIOUS YEAR.

21 (F) A STATEMENT EXPLAINING THE RELATIONSHIP BETWEEN STATE  
22 EQUALIZED VALUATION AND TAXABLE VALUE. BEGINNING IN 1996, THE  
23 STATEMENT SHALL ALSO STATE THAT IF THE OWNERSHIP OF THE PROPERTY  
24 WAS TRANSFERRED IN THE IMMEDIATELY PRECEDING YEAR, THE TAXABLE  
25 VALUE OF THAT PROPERTY IS THE SAME AS THE STATE EQUALIZED VALUA-  
26 TION OF THAT PROPERTY.



1       (3) When required by the income tax act of 1967, Act No.  
2 281 of the Public Acts of 1967, as amended, being sections 206.1  
3 to 206.532 of the Michigan Compiled Laws, the assessment notice  
4 shall include or be accompanied by information or forms pre-  
5 scribed by Act No. 281 of the Public Acts of 1967, as amended.

6       (4) The following apply to all assessment notices:

7       (a) If the tentative equalization multiplier is 1.0 for all  
8 classes of property, the assessment notice may exclude the infor-  
9 mation required by subsection (2)(b) and (c), and instead specify  
10 the assessed valuation for the year as both the assessed valua-  
11 tion and tentative equalized valuation for the year.

12       (b) If the equalization multiplier for the immediately pre-  
13 ceding year was 1.0 for all classes of property, the assessment  
14 notice may exclude the information required by subsection (2)(a)  
15 and instead specify the assessed valuation for the immediately  
16 preceding year as both the assessed valuation and state equalized  
17 valuation of the property for the immediately preceding year.

18       (5) The assessment notice shall be addressed to the owner  
19 according to the records of the assessor and mailed not less than  
20 10 days before the meeting of the board of review. The failure  
21 to send or receive an assessment notice does not invalidate an  
22 assessment roll or an assessment on that property.

23       (6) The tentative equalized valuation shall be calculated by  
24 multiplying the assessment by the tentative equalized valuation  
25 multiplier. If the assessor has made assessment adjustments that  
26 would have changed the tentative multiplier, the assessor may  
27 recalculate the multiplier for use in the notice.

1 (7) The state tax commission shall prepare a model  
2 assessment notice form that shall be made available to local  
3 units of government.

4 (8) Beginning in 1995, the assessment notice under subsec-  
5 tion (1) shall include the following statement:

6 "If you purchased your homestead after May 1 last  
7 year, to claim the homestead exemption, if you have  
8 not already done so, you are required to file an  
9 affidavit before May 1."

10 Sec. 27a. (1) Except as otherwise provided in ~~subsection~~  
11 ~~(2)~~ SUBSECTIONS (2) AND (3), property shall be assessed at 50%  
12 of its true cash value pursuant to section 3 of article IX of the  
13 state constitution of 1963.

14 (2) Assessment of property, as required in this section and  
15 section 27, is inapplicable to the assessment of property subject  
16 to the levy of ad valorem taxes within voted tax limitation  
17 increases to pay principal and interest on limited tax bonds  
18 issued by any governmental unit, including a county, township,  
19 community college district, or school district, before January 1,  
20 1964, if the assessment required to be made under this act would  
21 be less than the assessment as state equalized prevailing on the  
22 property at the time of the issuance of the bonds. This inappli-  
23 cability shall continue until levy of taxes to pay principal and  
24 interest on the bonds is no longer required. The assessment of  
25 property required by this act shall be applicable for all other  
26 purposes.

1           (3) FOR TAXES LEVIED IN 1995 AND EACH YEAR AFTER 1995, THE  
2 TAXABLE VALUE OF EACH PARCEL OF PROPERTY ADJUSTED FOR ADDITIONS  
3 AND LOSSES SHALL NOT INCREASE IN EACH YEAR BY MORE THAN THE  
4 LESSER OF THE INCREASE IN THE GENERAL PRICE LEVEL OR 5%, UNTIL  
5 OWNERSHIP OF THE PARCEL OF PROPERTY IS TRANSFERRED. WHEN OWNER-  
6 SHIP OF THE PARCEL OF PROPERTY IS TRANSFERRED, THE PARCEL SHALL  
7 BE ASSESSED AT THE APPLICABLE PROPORTION OF CURRENT TRUE CASH  
8 VALUE.

9           (4) THE REGISTER OF DEEDS OF THE COUNTY WHERE DEEDS OR OTHER  
10 TITLE DOCUMENTS ARE RECORDED SHALL NOTIFY THE ASSESSING OFFICER  
11 OF THE APPROPRIATE LOCAL TAXING UNIT NOT LESS THAN ONCE EACH  
12 MONTH OF ANY TRANSFERS OF OWNERSHIP OF REAL PROPERTY. IF A DEED  
13 OR OTHER TITLE DOCUMENT IS NOT RECORDED, THE BUYER OR GRANTEE OF  
14 THE REAL PROPERTY SHALL NOTIFY THE APPROPRIATE ASSESSING OFFICER  
15 OF THE TRANSFER OF OWNERSHIP OF THE PROPERTY. A REGISTER OF  
16 DEEDS OR A BUYER OR GRANTEE WHO KNOWINGLY FAILS TO COMPLY WITH  
17 THE REPORTING REQUIREMENTS OF THIS SUBSECTION IS GUILTY OF A MIS-  
18 DEMEANOR, PUNISHABLE BY IMPRISONMENT FOR NOT LESS THAN 30 DAYS OR  
19 MORE THAN 6 MONTHS, OR BY A FINE OF NOT LESS THAN \$100.00 OR MORE  
20 THAN \$1,000.00, OR BOTH.

21           (5) IF A LOCAL ASSESSING UNIT DOES NOT REASSESS REAL PROP-  
22 ERTY PURSUANT TO SECTION 3 OF ARTICLE IX OF THE STATE CONSTITU-  
23 TION OF 1963 WITHIN 2 YEARS OF A TRANSFER OF OWNERSHIP OF THAT  
24 PROPERTY, THE LOCAL ASSESSING UNIT SHALL NOT LEVY OR COLLECT ANY  
25 OF THE ADDITIONAL TAXES THAT MAY HAVE BEEN LEVIED FROM THE TRANS-  
26 FER OF OWNERSHIP OF THE PROPERTY TO THE PROPERTY'S SUBSEQUENT  
27 REASSESSMENT. PROPERTY REASSESSED MORE THAN 2 YEARS AFTER A

1 TRANSFER OF OWNERSHIP OF THAT PROPERTY SHALL BE ASSESSED AT THE  
2 TAXABLE VALUE THAT PROPERTY WOULD HAVE HAD WHEN REASSESSED IF  
3 THAT PROPERTY HAD BEEN REASSESSED WHEN TRANSFERRED.

4 (6) A DETERMINATION OF THE TAXABLE VALUE OF REAL PROPERTY OR  
5 A REASSESSMENT OF REAL PROPERTY FOLLOWING A TRANSFER OF OWNERSHIP  
6 OF THAT PROPERTY PURSUANT TO SECTION 3 OF ARTICLE IX OF THE STATE  
7 CONSTITUTION OF 1963 MAY BE APPEALED TO THE BOARD OF REVIEW MEET-  
8 ING UNDER SECTION 30.

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

26 (2) A board of review shall meet a total of at least 12  
27 hours during the week beginning the second Monday in March to

1 hear protests. At the request of a person whose property is  
2 assessed on the assessment roll or of his or her agent, and on  
3 sufficient cause being shown, the board shall correct the  
4 ~~assessment as to~~ ASSESSED VALUE OR TAXABLE VALUE OF the proper-  
5 ty, in a manner ~~as in their judgment will make~~ THAT MAKES the  
6 valuation of the property relatively just and ~~equal~~ PROPER  
7 UNDER THIS ACT. The board may examine on oath the person making  
8 the application, or any other person concerning the matter. A  
9 member of the board of review may administer the oath. A nonres-  
10 ident taxpayer may file his or her appearance, protest, and  
11 papers in support of the protest by letter, and his or her per-  
12 sonal appearance is not required. The board of review, upon its  
13 own motion, may change ~~assessments~~ ASSESSED VALUES OR TAXABLE  
14 VALUES or add to the roll property omitted from the roll that is  
15 liable to assessment in the township, if the person who is  
16 assessed upon the altered valuation or for the omitted property  
17 is promptly notified and granted an opportunity to file objec-  
18 tions to the change in his or her ~~assessment~~ ASSESSED VALUE OR  
19 TAXABLE VALUE or to the addition of his or her property to the  
20 assessment roll at the meeting or at a subsequent meeting. An  
21 objection shall be promptly heard and determined. Each person  
22 who makes a request, protest, or application to the board of  
23 review for the correction of the ~~assessment~~ ASSESSED VALUE OR  
24 TAXABLE VALUE of the person's property shall be notified in writ-  
25 ing, not later than the first Monday in June, of the board of  
26 review's action on the request, protest, or application, of the  
27 ~~state equalized valuation~~ ASSESSED VALUE OR TAXABLE VALUE of

1 the property, and of information regarding the right of further  
2 appeal to the Michigan tax tribunal. Information regarding the  
3 right of further appeal to the Michigan tax tribunal shall  
4 include, but IS not ~~be~~ limited to, a statement of the right to  
5 appeal to the Michigan tax tribunal, the address of the Michigan  
6 tax tribunal, and the final date for filing an appeal with the  
7 Michigan tax tribunal.

8 (3) After the board of review completes the review of the  
9 assessment roll, a majority of the board shall ~~indorse~~ ENDORSE  
10 the roll and sign a statement to the effect that the roll is the  
11 assessment roll of the township for the year in which it has been  
12 prepared and approved by the board of review.

13 (4) The completed assessment roll shall be delivered by the  
14 township supervisor or by the assessor to the county equalization  
15 director not later than the tenth day after the adjournment of  
16 the board of review, or the Wednesday following the first Monday  
17 in April, whichever date occurs first.

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

1       Sec. 30c. If a taxpayer has the ~~assessment~~ ASSESSED VALUE  
2 OR TAXABLE VALUE reduced on his or her property as a result of a  
3 protest to the board of review under section 30, the assessor  
4 shall use that reduced amount as the basis for calculating the  
5 ~~assessment~~ ASSESSED VALUE OR TAXABLE VALUE in the immediately  
6 succeeding year. If a taxpayer appears before the tax tribunal  
7 during the same tax year for which the state equalized valuation,  
8 ASSESSED VALUE, OR TAXABLE VALUE is appealed and has the state  
9 equalized valuation, ASSESSED VALUE, OR TAXABLE VALUE of his or  
10 her property reduced pursuant to a final order of the tax tribu-  
11 nal, the assessor shall use the reduced state equalized  
12 valuation, ASSESSED VALUE, OR TAXABLE VALUE as the basis for cal-  
13 culating the assessment in the immediately succeeding year. This  
14 section applies to an assessment established for taxes levied  
15 after January 1, 1994. This section does not apply to a change  
16 in assessment due to a protest regarding a claim of exemption.

17       Sec. 37. The county board of commissioners, at its annual  
18 session in October in each year, shall ascertain and determine  
19 the amount of money to be raised for county purposes, and shall  
20 apportion ~~such~~ THAT amount —, and also the amount of the state  
21 tax and indebtedness of the county to the state among the several  
22 townships in the county in proportion to the valuation of the  
23 taxable REAL AND PERSONAL property ~~therein, real and personal,~~  
24 as determined by ~~it~~ THE BOARD, or as determined by the board of  
25 state tax commissioners upon appeal in the manner provided by law  
26 —, for that year, which determination and apportionment shall be  
27 entered at large on ~~its~~ COUNTY records. ~~It~~ THE BOARD shall

1 also examine all certificates, statements, papers, and records  
2 submitted to it, showing the ~~moneys~~ MONEY to be raised in the  
3 several townships for school, highway, drain, township, and other  
4 purposes. It shall hear and duly consider all objections made to  
5 raising ~~any such moneys~~ THAT MONEY by any taxpayer ~~to be~~  
6 affected. ~~thereby.~~ If it ~~shall appear~~ APPEARS to the board  
7 that any certificate, statement, paper, or record is not properly  
8 certified ~~—~~ or ~~that the same~~ is in ~~anyway~~ ANY WAY defec-  
9 tive, or that any proceeding to authorize the raising of ~~any~~  
10 ~~such moneys~~ THE MONEY has not been had or is in ~~anyway~~ ANY WAY  
11 imperfect, the board shall verify the same. ~~—, and if~~ IF the  
12 certificate, statement, paper, record, or proceeding can then be  
13 corrected, supplied, or had, the board shall authorize and  
14 require the defects or omissions of proceedings to be corrected,  
15 supplied, or had. It may refer any or all the certificates,  
16 statements, papers, records, and proceedings to the prosecuting  
17 attorney, ~~whose duty it~~ WHO shall ~~be to examine the same~~  
18 INVESTIGATE and without delay report in writing his OR HER opin-  
19 ion to the board. ~~It~~ THE BOARD shall direct that ~~such of~~ the  
20 several amounts of money proposed to be raised for township,  
21 school, highway, drain, and all other purposes as ~~shall be~~  
22 authorized by law, SHALL be spread upon the assessment roll of  
23 the proper townships, wards, and cities. ~~Such~~ THIS action and  
24 direction shall be entered in full upon the records of the pro-  
25 ceedings of the board, and shall be final as to the levy and  
26 assessment of all ~~such~~ THE taxes, except ~~when~~ IF there is a  
27 change made in the equalization of any county by the board of



1 state tax commissioners upon appeal in the manner provided by  
2 law. The direction for spread of taxes shall be expressed in  
3 terms of millages to be spread against the ~~state equalized~~  
4 TAXABLE values of properties and shall not direct the raising of  
5 any specific amount of money. This section does not apply when  
6 section 36(2) applies.

7       Sec. 39a. (1) If the determination of the county equalized  
8 value is delayed as a result of an appeal taken ~~pursuant to~~  
9 UNDER this act and pending before the tax tribunal, the assessing  
10 officer shall levy taxes upon the ~~equalized~~ TAXABLE value of  
11 property as determined by the state tax commission sitting as the  
12 state board of equalization and apportioned by the county board  
13 of commissioners. The payment of taxes ~~thusly levied, hereinaf-~~  
14 ~~ter called~~ LEVIED IN THIS MANNER, KNOWN AS the "tentative levy",  
15 ~~shall~~ DOES not constitute a final and ultimate discharge of the  
16 taxpayer's obligation.

17       (2) After the final determination of equalized value by the  
18 tax tribunal, the assessing officer shall determine the differ-  
19 ence in tax, if any, between the tentative levy and a levy made  
20 upon the ~~equalized~~ TAXABLE value as finally determined by the  
21 tax tribunal ~~, which levy is hereinafter referred to~~ KNOWN as  
22 the "final levy".

23       (3) If the final determination shows that additional taxes  
24 are due, the county board of commissioners shall spread the addi-  
25 tional levy upon the next succeeding annual tax roll and collect  
26 them together with the next succeeding annual taxes upon the  
27 property.

1       (4) If the tax liability is decreased as a result of the tax  
2 tribunal's final determination of ~~equalized~~ TAXABLE value, the  
3 taxes collected ~~pursuant to~~ UNDER the tentative levy in excess  
4 of the tax liability ~~pursuant to~~ UNDER the final levy shall be  
5 credited against the taxes upon the property for the next suc-  
6 ceeding year, together with a proportionate share of any collec-  
7 tion fee applicable to the difference.

8       (5) Additional taxes collected or credits against tax  
9 liability made ~~pursuant to~~ UNDER this section shall inure to  
10 the benefit or detriment of the taxing units in the respective  
11 proportions in which they share the proceeds of the final levy.

12       (6) The state tax commission shall ~~render such~~ PROVIDE  
13 technical assistance as ~~is~~ necessary to implement the provi-  
14 sions of this section.

15       Sec. 42a. (1) Subject to the provisions of this section, a  
16 local tax collecting unit may use a computerized data base as the  
17 tax roll if the local unit obtains written authorization from the  
18 state tax commission and the state treasurer.

19       (2) The state tax commission and the state treasurer shall  
20 authorize the use of a computerized data base as the tax roll if  
21 the local tax collecting unit demonstrates that the proposed  
22 system has the capacity to enable the local unit to comply and  
23 the local unit complies with all of the following requirements:

24       (a) An original precollection tax roll shall be printed from  
25 the computerized data base and warranted by the assessor. That  
26 printed precollection tax roll shall be maintained by the

1 assessor until the expiration of the redemption period provided  
2 in section 74 following the May tax sale.

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

8 (c) A separate computer printout of all corrections and  
9 adjustments to the precollection tax roll authorized by action of  
10 the board of review, state tax commission, or tax tribunal,  
11 including sufficient information to document the accuracy of all  
12 corrections and adjustments, shall be prepared and maintained by  
13 the assessor until the expiration of the redemption period pro-  
14 vided in section 74 following the May tax sale or the resolution  
15 of all pending appeals, whichever is later.

16 (d) The local tax collecting treasurer and the assessor  
17 shall produce a final computer printed settlement tax roll to  
18 certify taxes collected to the county treasurer under  
19 section 55. The assessor shall certify that TAXABLE VALUES,  
20 state equalized valuations, adjusted valuations, and the spread  
21 of taxes and adjusted taxes are correctly recorded in the settle-  
22 ment tax roll. The local tax collecting treasurer shall certify  
23 delinquent taxes and certify that all tax collections are posted  
24 on the settlement tax roll. Those certifications and the settle-  
25 ment tax roll shall be transmitted to the county treasurer. The  
26 affidavit attached to the settlement tax roll shall include

1 documentation that authorizes and reports all changes in the  
2 precollection tax roll.

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

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

11       (g) The computerized data base system has internal and  
12 external security procedures sufficient to assure the integrity  
13 of the system.

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

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

19       (3) Not later than May 1 of the third year following the  
20 year in which the local tax collecting unit begins using a com-  
21 puterized data base as the tax roll after approval under  
22 subsection (1) and every 3 years thereafter, the local tax col-  
23 lecting unit shall certify to the state tax commission and the  
24 department of treasury that the requirements of this section are  
25 being met.

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

4 (5) If at any time the state treasurer or the state tax com-  
5 mission believes that the local tax collecting unit is no longer  
6 in compliance with subsection (2), the state treasurer or the  
7 state tax commission shall provide written notice to the local  
8 tax collecting unit. The notice shall specify the reasons that  
9 use of the computerized data base as the original tax roll is no  
10 longer in compliance with subsection (2). The local unit has not  
11 less than 60 days to provide evidence that the unit is in compli-  
12 ance with subsection (2) or that action to correct noncompliance  
13 has been implemented. If, after the expiration of 60 days, the  
14 state tax commission or the state treasurer believes that the  
15 local tax collecting unit is not taking satisfactory steps to  
16 correct a condition of noncompliance, ~~then~~ the state tax com-  
17 mission upon its own motion may, and upon the request of the  
18 state treasurer shall, ~~institute proceedings to~~ withdraw  
19 approval of the use of the computerized data base as the original  
20 tax roll. Proceedings of the commission under this subsection  
21 shall be in accordance with rules for other proceedings of the  
22 commission promulgated under the administrative procedures act OF  
23 1969, Act No. 306 of 1969, being sections 24.201 to 24.328 of the  
24 Michigan Compiled Laws and shall not be considered a contested  
25 case.

26 Sec. 44. (1) Upon receipt of the tax roll, the township  
27 treasurer or other collector shall proceed to collect the taxes.

1 The township treasurer or other collector shall mail to each  
2 taxpayer at the taxpayer's last known address on the tax roll or  
3 to the taxpayer's designated agent a statement showing the  
4 description of the property against which the tax is levied, the  
5 assessed valuation of the property, THE TAXABLE VALUE OF THE  
6 PROPERTY, THE STATE EQUALIZED VALUATION OF THE PROPERTY, and the  
7 amount of the tax on the property. ~~The tax statement shall set~~  
8 ~~forth the state equalized valuation.~~ If a tax statement is  
9 mailed to the taxpayer, a tax statement sent to a taxpayer's des-  
10 ignated agent may be in a summary form or may be in an electronic  
11 data processing format. If the tax statement information is pro-  
12 vided to both a taxpayer and the taxpayer's designated agent, the  
13 tax statement mailed to the taxpayer may be identified as an  
14 informational copy. A township treasurer or other collector  
15 electing to send a tax statement to a taxpayer's designated agent  
16 or electing not to include an itemization in the manner described  
17 in subsection (9)(c) in a tax statement mailed to the taxpayer  
18 shall, upon request, mail a detailed copy of the tax statement,  
19 including an itemization of the amount of tax in the manner  
20 described by subsection (9)(c), to the taxpayer without charge,  
21 as previously required by this section.

22 (2) The expense of preparing and mailing the statement shall  
23 be paid from the county, township, city, or village funds.  
24 Failure to send or receive the notice ~~shall~~ DOES not prejudice  
25 the right to collect or enforce the payment of the tax. The  
26 township treasurer shall remain in the office of the township  
27 treasurer at some convenient place in the township on each Friday

1 in the month of December, from 9 a.m. to 5 p.m. to receive taxes,  
2 but shall receive taxes upon a weekday when they are offered.  
3 However, if a Friday in the month of December is Christmas eve,  
4 Christmas day, New Year's eve, or a day designated by the town-  
5 ship as a holiday for township employees, the township treasurer  
6 shall not be required to remain in the office of the township  
7 treasurer on that Friday, but shall remain in the office of the  
8 township treasurer at some convenient place in the township from  
9 9 a.m. to 5 p.m. on the day most immediately preceding that  
10 Friday ~~—, which day~~ THAT is not Christmas eve, Christmas day,  
11 New Year's eve, or a day designated by the township as a holiday  
12 for township employees, to receive taxes.

13 (3) Except as provided by subsection (7), on a sum volun-  
14 tarily paid before February 15 of the succeeding year, the local  
15 property tax collecting unit shall add 1% for a property tax  
16 administration fee. However, unless otherwise provided for by an  
17 agreement between the assessing unit and the collecting unit, if  
18 a local property tax collecting unit other than a village does  
19 not also serve as the local assessing unit, the excess of the  
20 amount of property tax administration fees over the expense to  
21 the local property tax collecting unit in collecting the taxes,  
22 but not less than 80% of the fee imposed, shall be returned to  
23 the local assessing unit. A property tax administration fee is  
24 defined as a fee to offset costs incurred by a collecting unit in  
25 assessing property values, collecting the property tax levies,  
26 and in the review and appeal processes. The costs of any  
27 appeals, in excess of funds available from the property tax

1 administration fee, may be shared by any taxing unit only if  
2 approved by the governing body of the taxing unit. Except as  
3 provided by subsection (7), on all taxes paid after February 14  
4 and before March 1 the governing body of a city or township may  
5 authorize the treasurer to add to the tax a property tax adminis-  
6 tration fee to the extent imposed on taxes paid before February  
7 15 and a late penalty charge equal to 3% of the tax. Interest  
8 from February 15 to the last day of February on a summer property  
9 tax that has been deferred ~~pursuant to~~ UNDER section 51 or any  
10 late penalty charge may be waived by the governing body of a city  
11 or township for the homestead property of a senior citizen, para-  
12 plegic, quadriplegic, HEMIPLEGIC, eligible serviceperson, eligi-  
13 ble veteran, eligible widow or widower, totally and permanently  
14 disabled person, or blind person, as those persons are defined in  
15 chapter 9 of the income tax act of 1967, Act No. 281 of the  
16 Public Acts of 1967, ~~as amended,~~ being sections 206.501 to  
17 206.532 of the Michigan Compiled Laws, if the person makes a  
18 claim before February 15 for a credit for that property provided  
19 by chapter 9 of Act No. 281 of the Public Acts of 1967 ~~as~~  
20 ~~amended,~~ if the person presents a copy of the form filed for  
21 that credit to the local treasurer, and if the person has not  
22 received the credit before February 15. Interest from February  
23 15 to the last day of February on a summer property tax ~~that has~~  
24 ~~been~~ deferred under section 51 or any late penalty charge may be  
25 waived by the governing body of a city or township for ~~the~~ A  
26 PERSON'S property ~~of a person, which property~~ THAT is subject  
27 to a farmland development rights agreement recorded with the



1 register of deeds of the county in which the property is situated  
2 as provided in section 5 of the farmland and open space preserva-  
3 tion act, Act No. 116 of the Public Acts of 1974, being section  
4 554.705 of the Michigan Compiled Laws, if the person presents a  
5 copy of the development rights agreement or verification that the  
6 property is subject to a development rights agreement before  
7 February 15. A 4% county property tax administration fee, a  
8 property tax administration fee to the extent imposed on and if  
9 authorized ~~pursuant to~~ UNDER subsection (7) for taxes paid  
10 before March 1, and interest on the tax at the rate of 1% per  
11 month shall be added to taxes collected by the township or city  
12 treasurer after the last day of February and before settlement  
13 with the county treasurer, ~~which~~ AND THE payment shall be  
14 treated as though collected by the county treasurer. If the  
15 statements required to be mailed by this section are not mailed  
16 before December 31, the treasurer shall not impose a late penalty  
17 charge with respect to taxes collected after February 14.

18 (4) The governing body of a local property tax collecting  
19 unit may waive all or part of the property tax administration fee  
20 or the late penalty charge, or both. A property tax administra-  
21 tion fee collected by the township treasurer shall be used only  
22 for the purposes for which it may be collected as specified by  
23 subsection (3) and this subsection. ~~When~~ IF the bond of the  
24 treasurer, as provided in section 43, is furnished by a surety  
25 company, the cost of the bond may be paid by the township from  
26 the property tax administration fee.

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

7 (6) Along with taxes returned delinquent to a county trea-  
8 surer ~~pursuant to~~ UNDER section 55, the amount of the 1% prop-  
9 erty tax administration fee prescribed by subsection (3) that is  
10 imposed and not paid shall be included in the return of delin-  
11 quent taxes and, when delinquent taxes are distributed by the  
12 county treasurer ~~pursuant to~~ UNDER this act, the delinquent 1%  
13 property tax administration fee shall be distributed to the trea-  
14 surer of the local unit who transmitted the statement of taxes  
15 returned as delinquent. Interest imposed upon delinquent prop-  
16 erty taxes ~~pursuant to~~ UNDER this act shall also be imposed  
17 upon the 1% property tax administration fee and, for purposes of  
18 this act other than to which local unit the county treasurer  
19 shall distribute a delinquent 1% property tax administration fee,  
20 any reference to delinquent taxes shall be considered to include  
21 the 1% property tax administration fee returned as delinquent for  
22 the same property. ~~This subsection shall apply to property tax~~  
23 ~~administration fees imposed upon property taxes that become a~~  
24 ~~lien in 1983 or any year thereafter.~~

25 (7) ~~For levies that become a lien in 1983 or any year~~  
26 ~~thereafter, the~~ THE local property tax collecting treasurer  
27 shall not impose a property tax administration fee, collection

1 fee, or any type of late penalty charge authorized by law or  
2 charter unless the governing body of the local property tax col-  
3 lecting unit approves, by resolution or ordinance adopted after  
4 December 31, 1982, an authorization for the imposition of a prop-  
5 erty tax administration fee, collection fee, or any type of late  
6 penalty charge provided for by this section or by charter, which  
7 authorization shall be valid for all levies that become a lien  
8 after the resolution or ordinance is adopted. However, unless  
9 otherwise provided for by an agreement between the assessing unit  
10 and the collecting unit, a local property tax collecting unit  
11 that does not also serve as the assessing unit shall impose a  
12 property tax administration fee on each parcel at a rate equal to  
13 the rate of the fee imposed for city or township taxes on that  
14 parcel.

15 (8) The annual statement required by Act No. 125 of the  
16 Public Acts of 1966, being sections 565.161 to ~~565.163~~ 565.164  
17 of the Michigan Compiled Laws, or a monthly billing form or mort-  
18 gage passbook provided ~~in lieu~~ INSTEAD of that annual state-  
19 ment shall include a statement to the effect that a taxpayer who  
20 has not been mailed the tax statement or a copy of the tax state-  
21 ment by the township treasurer or other collector shall receive,  
22 upon request and without charge, a copy of the tax statement from  
23 the township treasurer or other collector or, if the tax state-  
24 ment has been mailed to the taxpayer's designated agent, from  
25 either the taxpayer's designated agent or the township treasurer  
26 or other collector. A designated agent who is subject to Act  
27 No. 125 of the Public Acts of 1966 and who has been mailed the

1 tax statement for taxes that became a lien in the calendar year  
2 immediately preceding the year in which the annual statement may  
3 be required to be furnished shall mail, upon the request of and  
4 without charge to a taxpayer who has not been mailed that tax  
5 statement or a copy of that tax statement, a copy of that tax  
6 statement to that taxpayer.

7 (9) As used in this section:

8 (a) "Designated agent" means an individual, partnership,  
9 association, corporation, receiver, estate, trust, or other legal  
10 entity that has entered into an escrow account agreement or other  
11 agreement with the taxpayer ~~which agreement~~ THAT obligates that  
12 individual or legal entity to pay the property taxes for the tax-  
13 payer or, if an agreement has not been entered into, that has  
14 been designated by the taxpayer on a form made available to the  
15 taxpayer by the township treasurer and filed with that  
16 treasurer. The designation by the taxpayer shall remain in  
17 effect until revoked by the taxpayer in a writing filed with the  
18 township treasurer. The form made available by the township  
19 treasurer shall include a statement that submission of the form  
20 allows the treasurer to mail the tax statement to the designated  
21 agent instead of to the taxpayer and a statement notifying the  
22 taxpayer of his or her right to revoke the designation by a writ-  
23 ing filed with the township treasurer.

24 (b) "Taxpayer" means the owner of the property upon which  
25 the tax is imposed.

26 (c) When describing in subsection (1) that the amount of tax  
27 on the property must be shown in the tax statement, "amount of

1 tax" means an itemization by dollar amount of each of the several  
2 ad valorem property taxes and special assessments that a person  
3 may pay ~~pursuant to~~ UNDER section 53 and an itemization by  
4 millage rate, on either the tax statement or a separate form  
5 accompanying the tax statement, of each of the several ad valorem  
6 property taxes that a person may pay pursuant to section 53. The  
7 township treasurer or other collector may replace the itemization  
8 described in this subdivision with a statement informing the tax-  
9 payer that the itemization of the dollar amount and millage rate  
10 of the taxes is available without charge from the local property  
11 tax collecting unit. ~~This subdivision shall not apply for tax~~  
12 ~~statements for taxes that become a lien in 1983.~~