



**Senate Fiscal Agency**  
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BILL



ANALYSIS

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Senate Bill 725 (as enrolled)  
Sponsor: Senator Michael J. Bouchard  
Senate Committee: Finance  
House Committee: Tax Policy

**PUBLIC ACT 126 of 1996**

Date Completed: 4-1-96

**RATIONALE**

Under the General Property Tax Act, the supervisor or assessing officer of a local unit of government that levies property taxes must require anyone believed to possess taxable personal property to make a written statement of all personal property owned or held for use by the person. Further, a supervisor, assessing officer, county tax equalization department, or the State Tax Commission, if considered necessary, may require from any person a written statement of real property assessable to the person. The Act had required the personal property statement to be subscribed to under oath as administered by the supervisor, assessing officer, or other officer qualified to administer oaths (that is, notarized), and prescribed the form upon which the person had to make the statement. The Act also required that a real property statement be notarized. Some people questioned why a signed written statement of a person's real or personal property was required to be notarized, since signing the statement has the same legal effect whether or not the document is notarized. Some people believed that the requirement to notarize these documents should be eliminated.

**CONTENT**

The bill amended the General Property Tax Act to eliminate the requirement that the form describing a person's personal property be notarized, eliminate the form, and instead require a person to sign a written statement of personal property he or she owns or holds for the use of another person. The bill specifies that a supervisor or assessor may not require the statement to be filed before February 20 of each year.

Further, the bill eliminated the requirement that a written statement of real property assessable to a

person (as required by a supervisor, assessing officer, county tax equalization department, or the State Tax Commission), be notarized. Under the bill, this statement may contain a manual or facsimile signature. A facsimile signature will not satisfy the filing requirement unless the person submitting it has filed with the State Tax Commission for that tax year a signed declaration under oath on a form prescribed by the Commission that each of the statements filed by the taxpayer with the supervisor or assessor containing the facsimile signature is true and correct.

MCL 211.18-211.22

**ARGUMENTS**

*(Please note: The arguments contained in this analysis originate from sources outside the Senate Fiscal Agency. The Senate Fiscal Agency neither supports nor opposes legislation.)*

**Supporting Argument**

The bill simply removes the archaic notarization requirement for real and personal property statements filed by a taxpayer. The bill does not alter the requirement that a taxpayer file real and personal property tax statements as provided in the General Property Tax Act, or change the penalties for failure to file the statements or for filing false statements. By removing the requirement that the statements be notarized, the bill will save taxpayers the time and expenses involved in seeking out a person to notarize the documents.

**Supporting Argument**

By allowing real property statements to contain a facsimile signature, the bill will save a person representing a company that must file many of

these statements, from having to sign each one manually. Reportedly, one case involved as many as 1,500 statements.

Legislative Analyst: G. Towne  
S. Margules

**FISCAL IMPACT**

The bill will have no fiscal impact on State or local government.

Fiscal Analyst: R. Ross

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.