



Senate Fiscal Agency
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BILL



ANALYSIS

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Senate Bill 725 (Substitute S-3 as reported)
Sponsor: Senator Michael J. Bouchard
Committee: Finance

CONTENT

The bill would amend the General Property Tax Act to eliminate current provisions that require certain property statements to be notarized.

Currently, under the 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 subscribe to a written statement, under oath as administered by the supervisor, assessing officer or other officer qualified to administer oaths (that is, notarized), of all personal property owned or held for use by the person. Further, the Act prescribes the form upon which the person must make the statement. The bill would eliminate the requirement that the form be notarized and eliminate the form; instead, the bill simply would require a person to sign a written statement of the personal property he or she owned or held for the use of another person.

Currently, a supervisor, assessing officer, county tax equalization department, or the State Tax Commission, if considered necessary, may require from any person a notarized written statement of real property assessable to the person. The bill would eliminate the requirement that the statement be notarized.

MCL 211.18 et al.

Legislative Analyst: G. Towne

FISCAL IMPACT

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

Date Completed: 11-29-95

Fiscal Analyst: R. Ross