

Act No. 126
Public Acts of 1996
Approved by the Governor
March 12, 1996
Filed with the Secretary of State
March 13, 1996

**STATE OF MICHIGAN
88TH LEGISLATURE
REGULAR SESSION OF 1996**

Introduced by Senator Bouchard

ENROLLED SENATE BILL No. 725

AN ACT to amend sections 18, 19, 20, 21, and 22 of Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection therewith; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal certain acts and parts of acts in anywise contravening any of the provisions of this act," section 18 as amended by Act No. 189 of the Public Acts of 1994 and section 22 as amended by Act No. 539 of the Public Acts of 1982, being sections 211.18, 211.19, 211.20, 211.21, and 211.22 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Sections 18, 19, 20, 21, and 22 of Act No. 206 of the Public Acts of 1893, section 18 as amended by Act No. 189 of the Public Acts of 1994 and section 22 as amended by Act No. 539 of the Public Acts of 1982, being sections 211.18, 211.19, 211.20, 211.21, and 211.22 of the Michigan Compiled Laws, are amended to read as follows:

Sec. 18. (1) A supervisor or other assessing officer, as soon as possible after entering upon the duties of his or her office or as may be directed and required by the provisions of any charter of incorporation of any city or village making special provisions for the assessment of property, shall ascertain the taxable property in his or her assessing district, the person to whom it should be assessed, and that person's residence.

(2) The supervisor or other assessing officer shall require any person who he or she believes has personal property in their possession to make and sign, manually or by facsimile, a written statement of all the personal property of that person whether owned by that person or held for the use of another.

(3) If a supervisor, an assessing officer, a county tax or equalization department provided for in section 34, or the state tax commission considers it necessary to require from any person a written statement of real property assessable to that person, it shall notify the person, and that person shall make and sign the statement.

Sec. 19. A written statement described in section 18 shall be in a form prescribed by the state tax commission. A form required under Section 18(2) shall be completed and delivered to the supervisor or assessor on or before

February 20 of each year. A supervisor or assessor shall not require that a written statement described in section 18 be filed before February 20 of each year.

Sec. 20. (1) A supervisor or assessor shall not accept a statement required under section 18 as final or sufficient if that statement is not in the proper form or does not contain a manual or facsimile signature. A supervisor or assessor shall preserve a statement required under section 18 that is not in the proper form or is not signed as in other cases, and that statement may be used to make the assessment and as evidence in any proceeding regarding the assessment of the person furnishing that statement.

(2) A facsimile signature does not satisfy the filing requirement of this section unless the person submitting the facsimile signature has filed with the state tax commission for that tax year a signed declaration under oath on a form prescribed by the state tax commission that each of the statements filed by the taxpayer with the supervisor or assessor containing the facsimile signature is true and correct.

Sec. 21. If a person, member of a firm, or officer of a corporation willfully neglects or refuses to make out and deliver a statement required under section 18 or falsely answers or refuses to answer questions concerning his or her property or property under his or her control as required by this act, that person is guilty of a misdemeanor, punishable by imprisonment in the county jail for not less than 30 days or more than 6 months, or by a fine of not less than \$100.00 or more than \$1,000.00, or both. If a supervisor, assessing officer, or member of the state tax commission is satisfied that a person is liable under this section, he or she shall report the case to the prosecuting attorney of the county in which the property is located.

Sec. 22. If a supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department is satisfied that a statement required under section 18 is incorrect, or if a statement required under section 18 cannot be obtained from the person, firm, or corporation whose property is assessed, a supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department may examine, under oath to be administered by the supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department, any person he or she believes has knowledge of the amount or value of any property owned, held, or controlled by the person neglecting, refusing, or omitting to be examined or to furnish the statement required under section 18. A supervisor or assessing officer is authorized to assess to a person, firm, or corporation subject to assessment the amount of real and personal property the supervisor or assessing officer considers reasonable and just.

This act is ordered to take immediate effect.

Secretary of the Senate.

Clerk of the House of Representatives.

Approved -----

Governor.