

SENATE SUBSTITUTE FOR
HOUSE BILL NO. 5211

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 19 (MCL 211.19), as amended by 1996 PA 126;
and to repeal acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 19. (1) A SUPERVISOR OR OTHER ASSESSING OFFICER, AS
2 SOON AS POSSIBLE AFTER ENTERING UPON THE DUTIES OF HIS OR HER
3 OFFICE OR AS REQUIRED UNDER THE PROVISIONS OF ANY CHARTER THAT
4 MAKES SPECIAL PROVISIONS FOR THE ASSESSMENT OF PROPERTY, SHALL
5 ASCERTAIN THE TAXABLE PROPERTY IN HIS OR HER ASSESSING DISTRICT,
6 THE PERSON TO WHOM IT SHOULD BE ASSESSED, AND THAT PERSON'S
7 RESIDENCE.
8 (2) THE SUPERVISOR OR OTHER ASSESSING OFFICER SHALL REQUIRE
9 ANY PERSON WHOM HE OR SHE BELIEVES HAS PERSONAL PROPERTY IN THEIR
10 POSSESSION TO MAKE A STATEMENT OF ALL THE PERSONAL PROPERTY OF

HB 5211, As Passed Senate, March 21, 2002

House Bill No. 5211

2

1 THAT PERSON WHETHER OWNED BY THAT PERSON OR HELD FOR THE USE OF
2 ANOTHER. THE STATEMENT SHALL BE COMPLETED AND DELIVERED TO THE
3 SUPERVISOR OR ASSESSOR ON OR BEFORE FEBRUARY 20 OF EACH YEAR.

4 (3) IF A SUPERVISOR, AN ASSESSING OFFICER, A COUNTY TAX OR
5 EQUALIZATION DEPARTMENT PROVIDED FOR IN SECTION 34, OR THE STATE
6 TAX COMMISSION CONSIDERS IT NECESSARY TO REQUIRE FROM ANY PERSON
7 A STATEMENT OF REAL PROPERTY ASSESSABLE TO THAT PERSON, IT SHALL
8 NOTIFY THE PERSON, AND THAT PERSON SHALL SUBMIT THE STATEMENT.

9 (4) A LOCAL TAX COLLECTING UNIT MAY PROVIDE FOR THE ELEC-
10 TRONIC FILING OF THE STATEMENT REQUIRED UNDER SUBSECTION (2) OR
11 (3).

12 (5) A ~~written~~ statement ~~described in section 18~~ UNDER
13 SUBSECTION (2) OR (3) shall be in a form prescribed by the state
14 tax commission. ~~A form required under Section 18(2) shall be~~
15 ~~completed and delivered to the supervisor or assessor on or~~
16 ~~before February 20 of each year. A supervisor or assessor shall~~
17 ~~not require that a written statement described in section 18 be~~
18 ~~filed before February 20 of each year.~~ IF A LOCAL TAX COLLECTING
19 UNIT HAS PROVIDED FOR ELECTRONIC FILING OF THE STATEMENT UNDER
20 SUBSECTION (4), THE FILING FORMAT SHALL BE PRESCRIBED BY THE
21 STATE TAX COMMISSION. THE STATE TAX COMMISSION SHALL NOT PRE-
22 SCRIBE MORE THAN 1 FORMAT FOR ELECTRONICALLY FILING A STATEMENT
23 UNDER SUBSECTION (2) OR MORE THAN 1 FORMAT FOR ELECTRONICALLY
24 FILING A STATEMENT UNDER SUBSECTION (3).

25 (6) A STATEMENT UNDER SUBSECTION (2) OR (3) SHALL BE SIGNED
26 MANUALLY, BY FACSIMILE, OR ELECTRONICALLY. A SUPERVISOR OR

HB 5211, As Passed Senate, March 21, 2002

House Bill No. 5211

3

1 ASSESSOR SHALL NOT REQUIRE THAT A STATEMENT REQUIRED UNDER
2 SUBSECTION (2) OR (3) BE FILED BEFORE FEBRUARY 20 OF EACH YEAR.

3 (7) A SUPERVISOR OR ASSESSOR SHALL NOT ACCEPT A STATEMENT
4 UNDER SUBSECTION (2) OR (3) AS FINAL OR SUFFICIENT IF THAT STATE-
5 MENT IS NOT IN THE PROPER FORM OR DOES NOT CONTAIN A MANUAL, FAC-
6 SIMILE, OR ELECTRONIC SIGNATURE. A SUPERVISOR OR ASSESSOR SHALL
7 PRESERVE A STATEMENT THAT IS NOT IN THE PROPER FORM OR IS NOT
8 SIGNED AS IN OTHER CASES, AND THAT STATEMENT MAY BE USED TO MAKE
9 THE ASSESSMENT AND AS EVIDENCE IN ANY PROCEEDING REGARDING THE
10 ASSESSMENT OF THE PERSON FURNISHING THAT STATEMENT.

11 (8) AN ELECTRONIC OR FACSIMILE SIGNATURE SHALL BE ACCEPTED
12 BY A LOCAL TAX COLLECTING UNIT USING A PROCEDURE PRESCRIBED BY
13 THE STATE TAX COMMISSION.

14 Enacting section 1. Sections 18 and 20 of the general prop-
15 erty tax act, 1893 PA 206, MCL 211.18 and 211.20, are repealed.