

Senate Bill 898

A bill to amend 1911 PA 44, entitled

"An act to create a state board of equalization; to prescribe its powers and duties; to provide that said board shall be furnished with certain information by the several boards of supervisors and by the state tax commission; to provide for meeting the expense authorized by this act, and to repeal all acts or parts of acts contravening the provisions of this act,"

by amending sections 3 and 4 (MCL 209.3 and 209.4), section 4 as amended by 2001 PA 36.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 3. (1) The board shall organize by choosing a member
2 as chairperson. The secretary of the state tax commission shall
3 act as secretary ~~—~~ and shall keep a record of all the proceed-
4 ings of ~~said~~ THE board. The record, when certified by the
5 chairperson and secretary, shall be filed in the office of the
6 ~~auditor general~~ STATE TREASURER within 5 days after adjournment
7 of ~~said~~ THE board.

(2) The members constituting the board shall take and subscribe the constitutional oath of office. The oaths shall be filed and preserved with the proceedings of the board. Three members of the board shall constitute a quorum for the transaction of business.

(3) A writing prepared, owned, used, in the possession of, or retained by the state board of equalization in the performance of an official function shall be made available to the public in compliance with ~~Act No. 442 of the Public Acts of 1976, being sections 15.231 to 15.246 of the Michigan Compiled Laws~~ THE FREEDOM OF INFORMATION ACT, 1976 PA 442, MCL 15.231 TO 15.246.

Sec. 4. (1) After the state board of equalization has been organized, it shall proceed to examine the tabular statements and data furnished by the county boards of commissioners and state tax commission. The state board of equalization shall then ~~cause to be prepared and printed~~ PREPARE AND PRINT a tabular statement showing, by county in an aggregate amount, and by county for personal property and each classification of real property, the total assessed valuation, the valuation as equalized by the county board of commissioners for the current year, the valuation as equalized at the last preceding session of the state board of equalization, and the valuation recommended by the state tax commission. The state board of equalization shall direct the secretary to forward a copy of the statement to the director of the tax or equalization department of each county in ~~the~~ THIS state immediately. Except as provided in subsection (2), the state board of equalization may continue in session

1 until the fourth Monday in May for the purpose of considering the
2 reports from the assessing officers, county boards of commission-
3 ers, and the state tax commission. The state board of equaliza-
4 tion shall meet in the city of Lansing on the fourth Monday in
5 May to hear the representatives of the several counties as pro-
6 vided in this act. The state board of equalization shall deter-
7 mine whether the relative valuation between the several counties
8 of the property within classifications used for equalization by
9 the counties under section 34 of the general property tax act,
10 1893 PA 206, MCL 211.34, is equal and uniform, taking into con-
11 sideration the location, soil, mineral wealth, improvements, pro-
12 ductions, and facilities. The state board of equalization shall
13 also determine whether the value of personal property in the sev-
14 eral counties has been uniformly estimated and determined accord-
15 ing to the best information that can be derived from ~~the~~ THIS
16 state or from any other source. After examination of the data
17 and evidence furnished, if the valuation of the applicable clas-
18 sification of property in any county is determined to be at more
19 or less than the true cash value of the property in that classi-
20 fication within the county, the state board of equalization shall
21 equalize real and personal property in the same manner as
22 required of county boards of commissioners under section 34 of
23 the general property tax act, 1893 PA 206, MCL 211.34, by adding
24 to or deducting from the applicable valuations in a county those
25 amounts that will produce a sum that represents the proportion of
26 true cash value established by the legislature. If equalization
27 is required under this section according to classifications of

1 real or personal property, or both, the state board of
2 equalization shall retain property within the classifications
3 established for purposes of the county equalization pursuant to
4 section 34 of the general property tax act, 1893 PA 206, MCL
5 211.34. The valuation of the several counties as equalized shall
6 be certified by the chairperson and secretary of the state board
7 of equalization and filed in the office of the ~~auditor general~~
8 STATE TREASURER and the state tax commission, and shall be the
9 basis for apportionment of all state taxes until another equali-
10 zation is made. The secretary of the state tax commission after
11 the determination of the state board of equalization has been
12 filed in his or her office, immediately shall send a certified
13 transcript of the determination to the treasurer of each county,
14 who shall cause the certified transcript to be placed on file in
15 his or her office available for public inspection.

16 (2) Within 90 days after receiving the findings and determi-
17 nation of the tax tribunal pursuant to section 34(4) of the gen-
18 eral property tax act, 1893 PA 206, MCL 211.34, the state tax
19 commission acting as the state board of equalization shall deter-
20 mine whether the state equalized valuation of that class of prop-
21 erty in the county was set at the level prescribed by law or
22 should be revised to provide uniformity among the counties and
23 shall enter an order consistent with the findings.