

HOUSE BILL No. 5729

March 31, 2004, Introduced by Reps. Caul, Newell, Hummel, Stahl, Bradstreet, Tabor, Emmons, Hager, Pumford, Palsrok, Middaugh, Brown, Elkins, Shaffer, Julian, Caswell and Ehardt and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 10d (MCL 211.10d), as amended by 1984 PA 19.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 10d. (1) The annual assessment of property shall be
2 made by an assessor who has been certified as qualified by the
3 board as having successfully completed training in a school of
4 assessment practices or by the passage of a test approved by the
5 board and conducted by the board or an agency approved by the
6 board that will enable the person to properly discharge the
7 functions of the office. The school shall be established by an
8 approved educational institution in conjunction with the board
9 and be supervised by the board and its agents and employees. The
10 board may determine that a director of an equalization department
11 or an assessor, who has not received the training, possesses the

1 necessary qualifications for performing the functions of the
2 office by the passage of an approved examination.

3 (2) The board may also grant a conditional 6-month
4 certification to a newly elected assessing officer or an
5 assessing officer appointed to fill an unexpired term if all of
6 the following criteria are met:

7 (a) The newly elected or appointed assessing officer makes an
8 application for certification with payment of the required filing
9 fee.

10 (b) The governing body of the local assessing unit requests
11 the board to conditionally certify the newly elected or appointed
12 assessing officer.

13 (c) The newly elected or appointed assessing officer or the
14 governing body submits a statement outlining the course of
15 training he or she plans to pursue.

16 (d) The period of time for which the conditional
17 certification is requested does not exceed 6 months after the
18 date that he or she assumes office.

19 (3) Conditional certification shall not be granted for any
20 assessment unit more than once in 4 years.

21 (4) Conditional certification under subsection (2) shall only
22 be granted to a newly elected or appointed assessing officer in
23 an assessment unit which does not exceed a total state equalized
24 valuation of \$125,000,000.00.

25 (5) Upon presentation of evidence of the successful
26 completion of the qualifications, the assessor shall be certified
27 as qualified by the board.

1 (6) A local assessing district which does not have an
2 assessor qualified by certification of the board may employ an
3 assessor so qualified. If a local assessing district does not
4 have an assessor qualified by certification of the board, and has
5 not employed a certified assessor, the assessment shall be made
6 by the county tax or equalization department or the state tax
7 commission and the cost of preparing the rolls shall be charged
8 to the local assessing district.

9 (7) Every lawful assessment roll shall have a certificate
10 attached signed by the certified assessor who prepared or
11 supervised the preparation of the roll. The certificate shall be
12 in the form prescribed by the state tax commission. If after
13 completing the assessment roll the certified assessor for the
14 local assessing district dies or otherwise becomes incapable of
15 certifying the assessment roll, the county equalization director
16 or the state tax commission shall certify the completed
17 assessment roll at no cost to the local assessing district.

18 (8) The local assessing district shall assume the cost of
19 training, if a certification is awarded, to the extent of course
20 fees and recognized travel expenditures.

21 (9) An assessor who certifies an assessment roll in which he
22 or she did not have direct supervision is guilty of a
23 misdemeanor.

24 (10) The board shall promulgate rules for the issuance or
25 revocation of certification.

26 (11) The director of a county tax or equalization department
27 required by section 34 ~~of this act~~ shall be certified by the

1 board at the level determined to be necessary by the board **before**
2 **2005 and at the level determined under subsection (12) in 2005**
3 **and each year after 2005** before being appointed by the county
4 board of commissioners pursuant to section 34 or before
5 performing ~~or, after the effective date of this subsection,~~
6 ~~continuing to perform,~~ the functions of the director of a county
7 tax or equalization department. ~~The board may grant a~~
8 ~~conditional extension of 12 months to a person who is serving as~~
9 ~~the director of a county tax or equalization department on the~~
10 ~~effective date of this subsection if all of the following~~
11 ~~conditions are satisfied:~~
12 ~~—— (a) At the time of making application for certification the~~
13 ~~person is currently certified at not less than 1 level below the~~
14 ~~level required by the board for that county.~~
15 ~~—— (b) The person makes application for certification with~~
16 ~~payment of the required fee.~~
17 ~~—— (c) The county board of commissioners requests the board to~~
18 ~~grant the extension.~~
19 ~~—— (d) The person submits a statement to the board outlining the~~
20 ~~course of study he or she intends to pursue to obtain~~
21 ~~certification.~~
22 ~~The board may grant an additional 6 month extension if the~~
23 ~~extension is requested by the county board of commissioners and~~
24 ~~the applicant demonstrates satisfactory progress in the course of~~
25 ~~study outlined to the board under this subsection.~~ In a county
26 in which a vacancy has been created in the position of director
27 of a county tax or equalization department and in which the

1 position was previously filled by a person certified at the level
2 required by the board ~~pursuant to this subsection~~ **before 2005**
3 **and at the level determined under subsection (12) in 2005 and**
4 **each year after 2005**, a person certified at 1 level below the
5 level required ~~by the board pursuant to this subsection~~ may
6 serve in the position for 12 months after the vacancy has been
7 created.

8 (12) Beginning in 2005, there shall be 4 levels of
9 certification for a director of a county tax or equalization
10 department required by section 34. The level of certification
11 necessary for the director of a county tax or equalization
12 department shall be based on the combined state equalized
13 valuation of the county. The level of certification necessary
14 for the director of a county tax or equalization department is
15 subject to the following limitations:

16 (a) Level 1. In 2005 and each year after 2005, there is no
17 maximum combined state equalized valuation.

18 (b) Level 2. In 2005 and each year after 2005, a maximum
19 combined state equalized valuation of \$165,000,000.00, adjusted
20 annually in accordance with the consumer price index.

21 (c) Level 3. In 2005 and each year after 2005, a maximum
22 combined state equalized valuation of more than \$165,000,000.00
23 but less than \$2,720,000,000.00, adjusted annually in accordance
24 with the consumer price index.

25 (d) Level 4. In 2005 and each year after 2005, a maximum
26 combined state equalized valuation of \$2,720,000,000.00 or more,
27 adjusted annually in accordance with the consumer price index.

1 (13) As used in this section, "consumer price index" means
2 the United States consumer price index for all urban consumers as
3 defined and reported by the United States department of labor,
4 bureau of labor statistics.