

# SENATE BILL No. 343

March 25, 2003, Introduced by Senator JOHNSON and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending sections 24, 34d, and 53a (MCL 211.24, 211.34d, and  
211.53a), section 24 as amended by 2002 PA 620 and section 34d as  
amended by 1996 PA 476.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 24. (1) On or before the first Monday in March in each  
2 year, the assessor shall make and complete an assessment roll,  
3 upon which he or she shall set down all of the following:

4       (a) The name and address of every person liable to be taxed  
5 in the local tax collecting unit with a full description of all  
6 the real property liable to be taxed. If the name of the owner  
7 or occupant of any tract or parcel of real property is known, the  
8 assessor shall enter the name and address of the owner or  
9 occupant opposite to the description of the property. If

1 unknown, the real property described upon the roll shall be  
2 assessed as "owner unknown". All contiguous subdivisions of any  
3 section that are owned by 1 person, firm, corporation, or other  
4 legal entity and all unimproved lots in any block that are  
5 contiguous and owned by 1 person, firm, corporation, or other  
6 legal entity shall be assessed as 1 parcel, unless demand in  
7 writing is made by the owner or occupant to have each subdivision  
8 of the section or each lot assessed separately. However, failure  
9 to assess contiguous parcels as entireties does not invalidate  
10 the assessment as made. Each description shall show as near as  
11 possible the number of acres contained in it, as determined by  
12 the assessor. It is not necessary for the assessment roll to  
13 specify the quantity of land comprised in any town, city, or  
14 village lot. **The assessor shall determine building class,**  
15 **building size, and building improvements only after conducting an**  
16 **inside and outside on-site inspection of the real property.**

17 (b) The assessor shall estimate, according to his or her best  
18 information and judgment, the true cash value and assessed value  
19 of every parcel of real property and set the assessed value down  
20 opposite the parcel.

21 (c) The assessor shall calculate the tentative taxable value  
22 of every parcel of real property and set that value down opposite  
23 the parcel.

24 (d) The assessor shall determine the percentage of value of  
25 every parcel of real property that is exempt from the tax levied  
26 by a local school district for school operating purposes to the  
27 extent provided under section 1211 of the revised school code,

1 1976 PA 451, MCL 380.1211, and set that percentage of value down  
2 opposite the parcel.

3 (e) The assessor shall determine the date of the last  
4 transfer of ownership of every parcel of real property occurring  
5 after December 31, 1994 and set that date down opposite the  
6 parcel.

7 (f) The assessor shall estimate the true cash value of all  
8 the personal property of each person, and set the assessed value  
9 and tentative taxable value down opposite the name of the  
10 person. In determining the property to be assessed and in  
11 estimating the value of that property, the assessor is not bound  
12 to follow the statements of any person, but shall exercise his or  
13 her best judgment. For taxes levied after December 31, 2003, the  
14 assessor shall separately state the assessed value and tentative  
15 taxable value of any leasehold improvements.

16 (g) Property assessed to a person other than the owner shall  
17 be assessed separately from the owner's property and shall show  
18 in what capacity it is assessed to that person, whether as agent,  
19 guardian, or otherwise. Two or more persons not being  
20 copartners, owning personal property in common, may each be  
21 assessed severally for each person's portion. Undivided  
22 interests in lands owned by tenants in common, or joint tenants  
23 not being copartners, may be assessed to the owners.

24 (2) The state geologist, or his or her duly authorized  
25 deputy, shall determine, according to his or her best information  
26 and judgment, the true cash value of the metallic mining  
27 properties and mineral rights consisting of metallic resources

1 that are either producing, developed, or have a known commercial  
2 mineral value, including surface rights and personal property  
3 that may be used in the operation or development of the property  
4 assessed, or any stockpile of ore or mineral stored on the  
5 surface. For the purpose of encouraging the exploration and  
6 development of metallic mineral resources, metallic mineral ore  
7 newly discovered or proven in the ground and not part of the  
8 property of an operating mine shall be exempt from the taxes  
9 collected under this act for a maximum period of 10 years or  
10 until the time it becomes part of the property of an operating  
11 mine or it in itself becomes an operating mine. Metallic mineral  
12 ore newly discovered or proven in the ground and part of the  
13 property of an operating mine shall be exempt from taxes  
14 collected under this act until it, in combination with previously  
15 discovered metallic mineral ore of the operating mine, comes into  
16 a 10-year recovery period of the mine as determined by the  
17 average normal annual rate of extraction of the mine.

18 (3) An operating mine shall be defined to be an operating  
19 mine as of the date of starting of a shaft, stripping of  
20 overburden, or rehabilitation, or an abandoned or idle mine  
21 closed for not less than 2 years. Ore shall not enjoy more than  
22 10 years' exemption from taxation. This section does not exempt  
23 from the taxes collected under this act ore reserves proven as of  
24 April 1, 1947. It is the intent of this act that mineral  
25 properties shall be valued and assessed in the future for ad  
26 valorem taxes according to the formula used in the valuation of  
27 mineral properties before the effective date of this act. It is

1 the intent of this act that no metallic mineral ore shall be  
2 exempt more than 10 years because of the application of this act  
3 and if at any time it becomes evident that such is the case, the  
4 state tax commission shall determine the value of this untaxed  
5 ore and place this valuation on the proper tax roll. The state  
6 geologist shall report his or her determination of the true cash  
7 value of the mineral properties to the state tax commission on or  
8 before February 10 of each year. The state tax commission shall  
9 assess the mineral properties containing 20% or more of natural  
10 iron per ton of ore in conformity and uniformity with all other  
11 property within the assessing district. The state tax commission  
12 shall assess all other metallic mineral properties at the value  
13 certified by the state geologist. The state tax commission, as  
14 early as is practicable before February 20, shall certify the  
15 assessment of the property to the assessor of the township or  
16 city in which the property is situated, who shall for the mineral  
17 properties and mineral rights that are owned separate from the  
18 surface rights on the property assess each to the owner at the  
19 valuation certified to him or her. However, an adjustment to the  
20 value certified by the state tax commission may be made by the  
21 assessor of the township or city to reflect any general  
22 adjustment of assessed valuation from the immediately preceding  
23 year not included in the state tax commission computation. The  
24 assessor shall determine the true cash value of the surface  
25 rights and assess the value of the surface rights to the owner.  
26 The assessment upon the metallic mining properties and mineral  
27 rights may be altered from year to year regardless of whether any

1 previous assessment has been reviewed by the state tax  
2 commission. The assessor or the owner of any interest in the  
3 property assessed may appeal the assessment and valuation of the  
4 property as determined by the board of review to the state tax  
5 commission which shall review the assessment and valuation as  
6 provided in section 152.

7 Sec. 34d. (1) As used in this section or section 27a, or  
8 section 3 or 31 of article IX of the state constitution of 1963:

9 (a) For taxes levied before 1995, "additions" means all  
10 increases in value caused by new construction or a physical  
11 addition of equipment or furnishings, and the value of property  
12 that was exempt from taxes or not included on the assessment  
13 unit's immediately preceding year's assessment roll.

14 (b) For taxes levied after 1994, "additions" means, except as  
15 provided in subdivision (c), all of the following:

16 (i) Omitted real property. As used in this subparagraph,  
17 "omitted real property" means previously existing tangible real  
18 property not included in the assessment. Omitted real property  
19 shall not increase taxable value as an addition unless the  
20 assessing jurisdiction has a property record card or other  
21 documentation showing that the omitted real property was not  
22 previously included in the assessment. The assessing  
23 jurisdiction has the burden of proof in establishing whether the  
24 omitted real property is included in the assessment. Omitted  
25 real property for the current and the 2 immediately preceding  
26 years, discovered after the assessment roll has been completed,  
27 shall be added to the tax roll pursuant to the procedures

1 established in section 154. For purposes of determining the  
2 taxable value of real property under section 27a, the value of  
3 omitted real property is based on the value and the ratio of  
4 taxable value to true cash value the omitted real property would  
5 have had if the property had not been omitted.

6 (ii) Omitted personal property. As used in this  
7 subparagraph, "omitted personal property" means previously  
8 existing tangible personal property not included in the  
9 assessment. Omitted personal property shall be added to the tax  
10 roll pursuant to section 154.

11 (iii) New construction. As used in this subparagraph, "new  
12 construction" means property not in existence on the immediately  
13 preceding tax day and not replacement construction. New  
14 construction includes the physical addition of equipment or  
15 furnishings, subject to the provisions set forth in section  
16 27(2)(a) to (o). For purposes of determining the taxable value  
17 of property under section 27a, the value of new construction is  
18 the true cash value of the new construction multiplied by 0.50.

19 (iv) Previously exempt property. As used in this  
20 subparagraph, "previously exempt property" means property that  
21 was exempt from ad valorem taxation under this act on the  
22 immediately preceding tax day but is subject to ad valorem  
23 taxation on the current tax day under this act. For purposes of  
24 determining the taxable value of real property under section  
25 27a:

26 (A) The value of property previously exempt under section 7u  
27 is the taxable value the entire parcel of property would have had

1 if that property had not been exempt, minus the product of the  
2 entire parcel's taxable value in the immediately preceding year  
3 and the lesser of 1.05 or the inflation rate.

4 (B) The taxable value of property that is a facility as that  
5 term is defined in section 2 of ~~Act No. 198 of the Public Acts~~  
6 ~~of 1974, being section 207.552 of the Michigan Compiled Laws~~  
7 **1974 PA 198, MCL 207.552**, that was previously exempt under  
8 section 7k is the taxable value that property would have had  
9 under this act if it had not been exempt.

10 (C) The value of property previously exempt under any other  
11 section of law is the true cash value of the previously exempt  
12 property multiplied by 0.50.

13 (v) Replacement construction. As used in this subparagraph,  
14 "replacement construction" means construction that replaced  
15 property damaged or destroyed by accident or act of God and that  
16 occurred after the immediately preceding tax day to the extent  
17 the construction's true cash value does not exceed the true cash  
18 value of property that was damaged or destroyed by accident or  
19 act of God in the immediately preceding 3 years. For purposes of  
20 determining the taxable value of property under section 27a, the  
21 value of the replacement construction is the true cash value of  
22 the replacement construction multiplied by a fraction the  
23 numerator of which is the taxable value of the property to which  
24 the construction was added in the immediately preceding year and  
25 the denominator of which is the true cash value of the property  
26 to which the construction was added in the immediately preceding  
27 year, and then multiplied by the lesser of 1.05 or the inflation



1 rate.

2       (vi) An increase in taxable value attributable to the  
3 complete or partial remediation of environmental contamination  
4 existing on the immediately preceding tax day. The department of  
5 environmental quality shall determine the degree of remediation  
6 based on information available in existing department of  
7 environmental quality records or information made available to  
8 the department of environmental quality if the appropriate  
9 assessing officer for a local tax collecting unit requests that  
10 determination. The increase in taxable value attributable to the  
11 remediation is the increase in true cash value attributable to  
12 the remediation multiplied by a fraction the numerator of which  
13 is the taxable value of the property had it not been contaminated  
14 and the denominator of which is the true cash value of the  
15 property had it not been contaminated.

16       (vii) An increase in the value attributable to the property's  
17 occupancy rate if either a loss, as that term is defined in this  
18 section, had been previously allowed because of a decrease in the  
19 property's occupancy rate or if the value of new construction was  
20 reduced because of a below-market occupancy rate. For purposes  
21 of determining the taxable value of property under section 27a,  
22 the value of an addition for the increased occupancy rate is the  
23 product of the increase in the true cash value of the property  
24 attributable to the increased occupancy rate multiplied by a  
25 fraction the numerator of which is the taxable value of the  
26 property in the immediately preceding year and the denominator of  
27 which is the true cash value of the property in the immediately

1 preceding year, and then multiplied by the lesser of 1.05 or the  
2 inflation rate.

3 (viii) Public services. As used in this subparagraph,  
4 "public services" means water service, sewer service, a primary  
5 access road, natural gas service, electrical service, telephone  
6 service, sidewalks, or street lighting. For purposes of  
7 determining the taxable value of real property under section 27a,  
8 the value of public services is the amount of increase in true  
9 cash value of the property attributable to the available public  
10 services multiplied by 0.50 and shall be added in the calendar  
11 year following the calendar year when those public services are  
12 initially available.

13 (c) For taxes levied after 1994, additions do not include  
14 increased value attributable to any of the following:

15 (i) Platting, splits, or combinations of property.

16 (ii) A change in the zoning of property.

17 (iii) For the purposes of the calculation of the millage  
18 reduction fraction under subsection (7) only, increased taxable  
19 value under section 27a(3) after a transfer of ownership of  
20 property.

21 (d) "Assessed valuation of property as finally equalized"  
22 means taxable value under section 27a.

23 (e) "Financial officer" means the officer responsible for  
24 preparing the budget of a unit of local government.

25 (f) "General price level" means the annual average of the 12  
26 monthly values for the United States consumer price index for all  
27 urban consumers as defined and officially reported by the United

1 States department of labor, bureau of labor statistics.

2 (g) For taxes levied before 1995, "losses" means a decrease  
3 in value caused by the removal or destruction of real or personal  
4 property and the value of property taxed in the immediately  
5 preceding year that has been exempted or removed from the  
6 assessment unit's assessment roll.

7 (h) For taxes levied after 1994, "losses" means, except as  
8 provided in subdivision (i), all of the following:

9 (i) Property that **does not exist or that** has been destroyed  
10 or removed. For purposes of determining the taxable value of  
11 property under section 27a, the value of property destroyed or  
12 removed is the product of the true cash value of that property  
13 multiplied by a fraction the numerator of which is the taxable  
14 value of that property in the immediately preceding year and the  
15 denominator of which is the true cash value of that property in  
16 the immediately preceding year.

17 (ii) Property that was subject to ad valorem taxation under  
18 this act in the immediately preceding year that is now exempt  
19 from ad valorem taxation under this act. For purposes of  
20 determining the taxable value of property under section 27a, the  
21 value of property exempted from ad valorem taxation under this  
22 act is the amount exempted.

23 (iii) An adjustment in value, if any, because of a decrease  
24 in the property's occupancy rate, to the extent provided by law.  
25 For purposes of determining the taxable value of real property  
26 under section 27a, the value of a loss for a decrease in the  
27 property's occupancy rate is the product of the decrease in the

1 true cash value of the property attributable to the decreased  
2 occupancy rate multiplied by a fraction the numerator of which is  
3 the taxable value of the property in the immediately preceding  
4 year and the denominator of which is the true cash value of the  
5 property in the immediately preceding year.

6 (iv) A decrease in taxable value attributable to  
7 environmental contamination existing on the immediately preceding  
8 tax day. The department of environmental quality shall determine  
9 the degree to which environmental contamination limits the use of  
10 property based on information available in existing department of  
11 environmental quality records or information made available to  
12 the department of environmental quality if the appropriate  
13 assessing officer for a local tax collecting unit requests that  
14 determination. The department of environmental quality's  
15 determination of the degree to which environmental contamination  
16 limits the use of property shall be based on the criteria  
17 established for the ~~classifications~~ **categories** set forth in  
18 section 20120a(1) ~~of part 201 (environmental remediation)~~ of  
19 the natural resources and environmental protection act, ~~Act~~  
20 ~~No. 451 of the Public Acts of 1994, being section 324.20120a of~~  
21 ~~the Michigan Compiled Laws 1994 PA 451, MCL 324.20120a.~~ The  
22 decrease in taxable value attributable to the contamination is  
23 the decrease in true cash value attributable to the contamination  
24 multiplied by a fraction the numerator of which is the taxable  
25 value of the property had it not been contaminated and the  
26 denominator of which is the true cash value of the property had  
27 it not been contaminated.

1       (i) For taxes levied after 1994, losses do not include  
2 decreased value attributable to either of the following:  
3       (i) Platting, splits, or combinations of property.  
4       (ii) A change in the zoning of property.  
5       (j) "New construction and improvements" means additions less  
6 losses.  
7       (k) "Current year" means the year for which the millage  
8 limitation is being calculated.  
9       (l) "Inflation rate" means the ratio of the general price  
10 level for the state fiscal year ending in the calendar year  
11 immediately preceding the current year divided by the general  
12 price level for the state fiscal year ending in the calendar year  
13 before the year immediately preceding the current year.  
14       (2) On or before the first Monday in May of each year, the  
15 assessing officer of each township or city shall tabulate the  
16 tentative taxable value as approved by the local board of review  
17 and as modified by county equalization for each classification of  
18 property that is separately equalized for each unit of local  
19 government and provide the tabulated tentative taxable values to  
20 the county equalization director. The tabulation by the  
21 assessing officer shall contain additions and losses for each  
22 classification of property that is separately equalized for each  
23 unit of local government or part of a unit of local government in  
24 the township or city. If as a result of state equalization the  
25 taxable value of property changes, the assessing officer of each  
26 township or city shall revise the calculations required by this  
27 subsection on or before the Friday following the fourth Monday in

1 May. The county equalization director shall compute these  
2 amounts and the current and immediately preceding year's taxable  
3 values for each classification of property that is separately  
4 equalized for each unit of local government that levies taxes  
5 under this act within the boundary of the county. The county  
6 equalization director shall cooperate with equalization directors  
7 of neighboring counties, as necessary, to make the computation  
8 for units of local government located in more than 1 county. The  
9 county equalization director shall calculate the millage  
10 reduction fraction for each unit of local government in the  
11 county for the current year. The financial officer for each  
12 taxing jurisdiction shall calculate the compounded millage  
13 reduction fractions beginning in 1980 resulting from the  
14 multiplication of successive millage reduction fractions and  
15 shall recognize a local voter action to increase the compounded  
16 millage reduction fraction to a maximum of 1 as a new beginning  
17 fraction. Upon request of the superintendent of the intermediate  
18 school district, the county equalization director shall transmit  
19 the complete computations of the taxable values to the  
20 superintendent of the intermediate school district within that  
21 county. At the request of the presidents of community colleges,  
22 the county equalization director shall transmit the complete  
23 computations of the taxable values to the presidents of community  
24 colleges within the county.

25 (3) On or before the first Monday in June of each year, the  
26 county equalization director shall deliver the statement of the  
27 computations signed by the county equalization director to the

1 county treasurer.

2 (4) On or before the second Monday in June of each year, the  
3 treasurer of each county shall certify the immediately preceding  
4 year's taxable values, the current year's taxable values, the  
5 amount of additions and losses for the current year, and the  
6 current year's millage reduction fraction for each unit of local  
7 government that levies a property tax in the county.

8 (5) The financial officer of each unit of local government  
9 shall make the computation of the tax rate using the data  
10 certified by the county treasurer and the state tax commission.  
11 At the annual session in October, the county board of  
12 commissioners shall not authorize the levy of a tax unless the  
13 governing body of the taxing jurisdiction has certified that the  
14 requested millage has been reduced, if necessary, in compliance  
15 with section 31 of article IX of the state constitution of 1963.

16 (6) The number of mills permitted to be levied in a tax year  
17 is limited as provided in this section pursuant to section 31 of  
18 article IX of the state constitution of 1963. A unit of local  
19 government shall not levy a tax rate greater than the rate  
20 determined by reducing its maximum rate or rates authorized by  
21 law or charter by a millage reduction fraction as provided in  
22 this section without voter approval.

23 (7) A millage reduction fraction shall be determined for each  
24 year for each local unit of government. For ad valorem property  
25 taxes that became a lien before January 1, 1983, the numerator of  
26 the fraction shall be the total state equalized valuation for the  
27 immediately preceding year multiplied by the inflation rate and

1 the denominator of the fraction shall be the total state  
2 equalized valuation for the current year minus new construction  
3 and improvements. For ad valorem property taxes that become a  
4 lien after December 31, 1982 and through December 31, 1994, the  
5 numerator of the fraction shall be the product of the difference  
6 between the total state equalized valuation for the immediately  
7 preceding year minus losses multiplied by the inflation rate and  
8 the denominator of the fraction shall be the total state  
9 equalized valuation for the current year minus additions. For ad  
10 valorem property taxes that are levied after December 31, 1994,  
11 the numerator of the fraction shall be the product of the  
12 difference between the total taxable value for the immediately  
13 preceding year minus losses multiplied by the inflation rate and  
14 the denominator of the fraction shall be the total taxable value  
15 for the current year minus additions. For each year after 1993,  
16 a millage reduction fraction shall not exceed 1.

17 (8) The compounded millage reduction fraction for each year  
18 after 1980 shall be calculated by multiplying the local unit's  
19 previous year's compounded millage reduction fraction by the  
20 current year's millage reduction fraction. Beginning with 1980  
21 tax levies, the compounded millage reduction fraction for the  
22 year shall be multiplied by the maximum millage rate authorized  
23 by law or charter for the unit of local government for the year,  
24 except as provided by subsection (9). A compounded millage  
25 reduction fraction shall not exceed 1.

26 (9) The millage reduction shall be determined separately for  
27 authorized millage approved by the voters. The limitation on



1 millage authorized by the voters on or before May 31 of a year  
2 shall be calculated beginning with the millage reduction fraction  
3 for that year. Millage authorized by the voters after May 31  
4 shall not be subject to a millage reduction until the year  
5 following the voter authorization which shall be calculated  
6 beginning with the millage reduction fraction for the year  
7 following the authorization. The first millage reduction  
8 fraction used in calculating the limitation on millage approved  
9 by the voters after January 1, 1979 shall not exceed 1.

10 (10) A millage reduction fraction shall be applied separately  
11 to the aggregate maximum millage rate authorized by a charter and  
12 to each maximum millage rate authorized by state law for a  
13 specific purpose.

14 (11) A unit of local government may submit to the voters for  
15 their approval the levy in that year of a tax rate in excess of  
16 the limit set by this section. The ballot question shall ask the  
17 voters to approve the levy of a specific number of mills in  
18 excess of the limit. The provisions of this section do not allow  
19 the levy of a millage rate in excess of the maximum rate  
20 authorized by law or charter. If the authorization to levy  
21 millage expires after 1993 and a local governmental unit is  
22 asking voters to renew the authorization to levy the millage, the  
23 ballot question shall ask for renewed authorization for the  
24 number of expiring mills as reduced by the millage reduction  
25 required by this section. If the election occurs before June 1  
26 of a year, the millage reduction is based on the immediately  
27 preceding year's millage reduction applicable to that millage.

1 If the election occurs after May 31 of a year, the millage  
2 reduction shall be based on that year's millage reduction  
3 applicable to that millage had it not expired.

4 (12) A reduction or limitation under this section shall not  
5 be applied to taxes imposed for the payment of principal and  
6 interest on bonds or other evidence of indebtedness or for the  
7 payment of assessments or contract obligations in anticipation of  
8 which bonds are issued that were authorized before December 23,  
9 1978, as provided by former section 4 of chapter I of ~~the~~  
10 ~~municipal finance act, Act No. 202 of the Public Acts of 1943~~  
11 **former 1943 PA 202**, or to taxes imposed for the payment of  
12 principal and interest on bonds or other evidence of indebtedness  
13 or for the payment of assessments or contract obligations in  
14 anticipation of which bonds are issued that are approved by the  
15 voters after December 22, 1978.

16 (13) If it is determined subsequent to the levy of a tax that  
17 an incorrect millage reduction fraction has been applied, the  
18 amount of additional tax revenue or the shortage of tax revenue  
19 shall be deducted from or added to the next regular tax levy for  
20 that unit of local government after the determination of the  
21 authorized rate pursuant to this section.

22 (14) If as a result of an appeal of county equalization or  
23 state equalization the taxable value of a unit of local  
24 government changes, the millage reduction fraction for the year  
25 shall be recalculated. The financial officer shall effectuate an  
26 addition or reduction of tax revenue in the same manner as  
27 prescribed in subsection (13).

1       (15) The fractions calculated pursuant to this section shall  
 2 be rounded to 4 decimal places, except that the inflation rate  
 3 shall be computed by the state tax commission and shall be  
 4 rounded to 3 decimal places. The state tax commission shall  
 5 publish the inflation rate before March 1 of each year.

6       (16) Beginning with taxes levied in 1994, the millage  
 7 reduction required by section 31 of article IX of the state  
 8 constitution of 1963 shall permanently reduce the maximum rate or  
 9 rates authorized by law or charter. The reduced maximum  
 10 authorized rate or rates for 1994 shall equal the product of the  
 11 maximum rate or rates authorized by law or charter before  
 12 application of this section multiplied by the ~~compound~~  
 13 **compounded** millage reduction applicable to that millage in 1994  
 14 pursuant to subsections (8) to (12). The reduced maximum  
 15 authorized rate or rates for 1995 and each year after 1995 shall  
 16 equal the product of the immediately preceding year's reduced  
 17 maximum authorized rate or rates multiplied by the current year's  
 18 millage reduction fraction and shall be adjusted for millage for  
 19 which authorization has expired and new authorized millage  
 20 approved by the voters pursuant to subsections (8) to (12).

21       Sec. 53a. (1) ~~Any~~ **If a** taxpayer ~~who~~ is assessed and  
 22 pays taxes in excess of the correct and lawful amount due because  
 23 of a ~~clerical error or mutual~~ mistake ~~of fact~~ **that is** made by  
 24 the ~~assessing officer and~~ **assessor and that is acknowledged by**  
 25 **the assessor**, the taxpayer may recover the excess ~~so~~ paid,  
 26 without interest, ~~if suit is commenced within 3 years from the~~  
 27 ~~date of payment,~~ notwithstanding that the payment was not made

1 under protest.

2       (2) A rebate, including any interest paid, shall be made to  
3 the taxpayer by the local tax collecting unit if the local tax  
4 collecting unit has possession of the tax roll or by the county  
5 treasurer if the county has possession of the tax roll within 30  
6 days of the date the assessor acknowledges his or her error. The  
7 rebate shall be without interest.