

HOUSE BILL No. 6597

November 9, 2006, Introduced by Rep. Robertson and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 25 (MCL 211.25).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 25. (1) The description of real property may be as
2 follows:

3 (a) If the land to be assessed is an entire section, it may be
4 described by the number of the section, township, and range.

5 (b) If the tract is a subdivision of a section authorized by
6 the United States for the sale of public lands, it may be described
7 by the designation of the subdivision, with the number of the
8 section, township, and range.

9 (c) If the tract is less than the subdivision, it may be

1 described as a distinct part of the subdivision, or in a manner as
2 will definitely describe it.

3 (d) In case of land platted or laid out as a town, city, or
4 village, or as an addition to a town, city, or village, it shall be
5 described by reference to the plat and by the number of the lots
6 and blocks ~~thereof~~ **OF THE PLAT**.

7 (e) ~~When~~ **IF** 2 or more parcels of land adjoin and belong to
8 the same owner or owners, they may be assessed by 1 valuation if
9 permission is obtained from the owner or owners. The assessing
10 authority shall send a notice of intent to assess the parcels by 1
11 valuation to the owner or owners. Permission shall be considered
12 obtained if there is no negative response within 30 days following
13 the notice of intent.

14 **(F) IF 2 OR MORE PARCELS OF LAND ADJOIN AND ARE OWNED JOINTLY**
15 **BY A HUSBAND AND WIFE OR SEPARATELY BY A HUSBAND OR WIFE, AND THERE**
16 **ARE NO OWNERS OTHER THAN THE HUSBAND AND WIFE, THEY SHALL BE**
17 **ASSESSED AS 1 VALUATION IF THE HUSBAND AND WIFE SUBMIT A WRITTEN**
18 **REQUEST TO COMBINE THE PARCELS FOR ASSESSMENT PURPOSES.**

19 (G) ~~(f)~~ It ~~shall be~~ **IS** sufficient to describe the real
20 property assessed upon a roll and in other proceedings under this
21 act in the manner ~~heretofore in use~~ by initials, letters,
22 abbreviations, and figures.

23 (H) ~~(g)~~ In the case of the separate assessment of mineral
24 rights, it ~~shall be~~ **IS** sufficient to describe the ~~same~~ **PROPERTY**
25 as provided in this section followed by the term "mineral rights
26 only", and it ~~shall be~~ **IS** sufficient description of the surface
27 rights, which shall include all other rights in the property except

1 mineral rights, as ~~defined~~ **DESCRIBED** in sections 6a and 6b, to
2 describe the property as provided in this section followed by the
3 term "surface rights only".

4 (2) The descriptions of real property of townships shall be
5 arranged in the following manner:

6 (a) Acreage descriptions in numerical order of section
7 beginning with section 1 of each township. ~~—a~~ **A** surveyed
8 township ~~being~~ **SHALL BE** listed fully before a description of a
9 second surveyed township, if any, is entered.

10 (B) ~~Lands~~ **PROPERTY** included in an unincorporated village may
11 be arranged without separation as to sections within a township.

12 (C) ~~—(b)~~ Government lots in a section shall be listed
13 numerically.

14 (D) ~~—(c) Descriptions listed in a private claim, if~~ **IF** more
15 than 1 private claim is located in the same township, the
16 description of each claim shall be listed numerically.

17 (3) The descriptions of real property of islands shall be
18 arranged and listed either by number or name of **THE** island.