

Legislative Analysis



ALLOW WAIVER OF EQUALIZATION DIRECTOR CERTIFICATION REQUIREMENTS

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House Bill 5253

Sponsor: Rep. Terry L. Brown

Committee: Local Government

Complete to 2-19-14

A SUMMARY OF HOUSE BILL 5253 AS INTRODUCED 1-23-14

House Bill 5253 would amend the General Property Tax Act to waive the certification level requirements for the directors of county tax or equalization departments under certain circumstances. A more detailed description of the bill follows.

Property tax assessors are responsible for creating an accurate tax roll by determining property values within their jurisdictions. Local elected officials levy millage rates against those tax rolls, collect the taxes, and use the revenue to provide services such as police and fire protection.

Under the law, tax assessors must be certified as qualified by the State Tax Commission (which is located within the Department of Treasury) as having successfully completed training or passed a board-approved test. The State Tax Commission has established four certification levels for assessors—technician, *advanced* assessing officer, *certified* assessing officer, and *master* assessing officer. More education and training is required as the levels advance. Each year, generally in August, the State Tax Commission publishes the cumulative assessed values in each county, township, and city. Generally, the greater the cumulative values and complexity of the tax roll within a jurisdiction, the higher the certification level required for the local assessor.

House Bill 5253 specifies that a director of a county tax or equalization department who was certified, and who was appointed to and successfully held the position for two or more years, could continue in that position notwithstanding a requirement for certification at a higher level that resulted from an increase in state equalized valuation within that county under any guidelines adopted by the State Tax Commission.

Further, House Bill 5253 specifies that if, within 30 days after a position was posted, there were no applicants for the position of director of a county tax or equalization department certified at the level required for that county under the State Tax Commission guidelines, then a person certified at a level below the level required could be appointed to the position.

MCL 211.10d

FISCAL IMPACT:

House Bill 5253 does not have an impact on state or local revenues.

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