

HOUSE BILL No. 5253

January 23, 2014, Introduced by Reps. Brown and Segal and referred to the Committee on Local Government.

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

1 received the training, possesses the necessary qualifications for
2 performing the functions of the office by the passage of an
3 approved examination.

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

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

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

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

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

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

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

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

1 by the board.

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

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

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

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

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

26 (11) ~~The~~**EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE**
27 director of a county tax or equalization department required by

1 section 34 of this act shall be certified by the board at the level
2 determined to be necessary by the board before being appointed by
3 the county board of commissioners pursuant to section 34 or before
4 performing or, after ~~the effective date of this subsection,~~ **MARCH**
5 **29, 1985,** continuing to perform, the functions of the director of a
6 county tax or equalization department. The board may grant a
7 conditional extension of 12 months to a person who is serving as
8 the director of a county tax or equalization department on the
9 effective date of this subsection if all of the following
10 conditions are satisfied:

11 (a) At the time of making application for certification the
12 person is currently certified at not less than 1 level below the
13 level required by the board for that county.

14 (b) The person makes application for certification with
15 payment of the required fee.

16 (c) The county board of commissioners requests the board to
17 grant the extension.

18 (d) The person submits a statement to the board outlining the
19 course of study he or she intends to pursue to obtain
20 certification.

21 **(12)** The board may grant an additional 6-month extension if
22 the extension is requested by the county board of commissioners and
23 the applicant demonstrates satisfactory progress in the course of
24 study outlined to the board under this subsection. In a county in
25 which a vacancy has been created in the position of director of a
26 county tax or equalization department and in which the position was
27 previously filled by a person certified at the level required by

1 the board pursuant to this subsection, a person certified at 1
2 level below the level required by the board pursuant to this
3 subsection may serve in the position for 12 months after the
4 vacancy has been created.

5 (13) IF THE DIRECTOR OF A COUNTY TAX OR EQUALIZATION
6 DEPARTMENT IS CERTIFIED AS PROVIDED IN THIS SECTION AND WAS
7 APPOINTED TO AND SUCCESSFULLY HELD HIS OR HER POSITION FOR 2 OR
8 MORE YEARS, HE OR SHE MAY CONTINUE IN THAT POSITION NOTWITHSTANDING
9 A REQUIREMENT FOR CERTIFICATION AT A HIGHER LEVEL RESULTING FROM AN
10 INCREASE IN STATE EQUALIZED VALUATION WITHIN THAT COUNTY UNDER ANY
11 GUIDELINES ADOPTED BY THE STATE TAX COMMISSION.

12 (14) IF THERE ARE NO APPLICANTS FOR THE POSITION OF DIRECTOR
13 OF A COUNTY TAX OR EQUALIZATION DEPARTMENT CERTIFIED AT THE LEVEL
14 REQUIRED FOR THAT COUNTY UNDER GUIDELINES ADOPTED BY THE STATE TAX
15 COMMISSION WITHIN 30 DAYS AFTER THAT POSITION IS POSTED, A PERSON
16 CERTIFIED AS PROVIDED IN THIS SECTION AT A LEVEL BELOW THE LEVEL
17 REQUIRED FOR THAT COUNTY UNDER GUIDELINES ADOPTED BY THE STATE TAX
18 COMMISSION MAY BY APPOINTED TO THAT POSITION.