

HOUSE BILL No. 4888

September 22, 2015, Introduced by Reps. Hughes, Glenn, Glardon, Chatfield, Hooker, Sheppard, Crawford, Price and Johnson and referred to the Committee on Local Government.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 24 (MCL 211.24), as amended by 2012 PA 409.

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, upon
3 which he or she shall set down all of the following:

4 (a) The name and address of every person liable to be taxed in
5 the local tax collecting unit with a full description of all the
6 real property liable to be taxed. If the name of the owner or
7 occupant of any tract or parcel of real property is known, the
8 assessor shall enter the name and address of the owner or occupant
9 opposite to the description of the property. If unknown, the real
10 property described upon the roll shall be assessed as "owner
11 unknown". All contiguous subdivisions of any section that are owned

1 by 1 person, firm, corporation, or other legal entity and all
2 unimproved lots in any block that are contiguous and owned by 1
3 person, firm, corporation, or other legal entity shall be assessed
4 as 1 parcel, unless demand in writing is made by the owner or
5 occupant to have each subdivision of the section or each lot
6 assessed separately. However, failure to assess contiguous parcels
7 as entireties does not invalidate the assessment as made. Each
8 description shall show as near as possible the number of acres
9 contained in it, as determined by the assessor. It is not necessary
10 for the assessment roll to specify the quantity of land comprised
11 in any town, city, or village lot.

12 (b) The assessor shall estimate, according to his or her best
13 information and judgment, the true cash value and assessed value of
14 every parcel of real property and set the assessed value down
15 opposite the parcel.

16 (c) The assessor shall calculate the tentative taxable value
17 of every parcel of real property and set that value down opposite
18 the parcel.

19 (d) The assessor shall determine the percentage of value of
20 every parcel of real property that is exempt from the tax levied by
21 a local school district for school operating purposes to the extent
22 provided under section 1211 of the revised school code, 1976 PA
23 451, MCL 380.1211, and set that percentage of value down opposite
24 the parcel.

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

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

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

18 **(2) THE ASSESSMENT ROLL DESCRIBED IN SUBSECTION (1) MAY BE IN**
19 **AN ELECTRONIC DATA PROCESSING FORMAT.**