

Act No. 176
Public Acts of 2017
Approved by the Governor
November 20, 2017
Filed with the Secretary of State
November 21, 2017
EFFECTIVE DATE: February 19, 2018

**STATE OF MICHIGAN
99TH LEGISLATURE
REGULAR SESSION OF 2017**

Introduced by Senator Hansen

ENROLLED SENATE BILL No. 553

AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts," by amending section 24 (MCL 211.24), as amended by 2016 PA 25.

The People of the State of Michigan enact:

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

(a) The name and address of every person liable to be taxed in the local tax collecting unit with a full description of all the real property liable to be taxed. If the name of the owner or occupant of any tract or parcel of real property is known, the assessor shall enter the name and address of the owner or occupant opposite to the description of the property. If unknown, the real property described upon the roll shall be assessed as "owner unknown". All contiguous subdivisions of any section that are owned by 1 person, firm, corporation, or other legal entity and all unimproved lots in any block that are contiguous and owned by 1 person, firm, corporation, or other legal entity shall be assessed as 1 parcel, unless demand in writing is made by the owner or occupant to have each subdivision of the section or each lot assessed separately. However, failure to assess contiguous parcels as entireties does not invalidate the assessment as made. Each description shall show as near as possible the number of acres contained in it, as determined by the assessor. It is not necessary for the assessment roll to specify the quantity of land comprised in any town, city, or village lot.

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

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

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

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

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

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

(2) Subject to this section, a local tax collecting unit may use a computerized database system as the assessment roll described in subsection (1) if the local tax collecting unit and the assessor certify in a form and manner prescribed by the state tax commission that the proposed system has the capacity to enable a local tax collecting unit to comply and the local tax collecting unit complies with all of the following requirements:

(a) The assessor shall certify the assessment roll and maintain a computer printed format or a disk, external drive, or other electronic data processing format compatible with the computer system used by the local tax collecting unit. The affidavit attached to or included with the assessment roll shall include documentation that the assessment roll has been backed up through a computer backup system and a sworn statement by the assessor that the backup system contains a true and complete record of the assessment roll. The affidavit attached to or included with the assessment roll shall include documentation that authorizes and reports all changes in the assessment roll as certified by the assessor.

(b) The local tax collecting unit shall certify and maintain a retention policy that complies with the requirements of section 11 of the Michigan history center act, 2016 PA 470, MCL 399.11, and section 491 of the Michigan penal code, 1931 PA 328, MCL 750.491.

(c) The local tax collecting unit shall certify that the computerized database system has internal and external security procedures sufficient to assure the integrity of the system.

(d) Not later than May 1 of the third year following the year in which a local tax collecting unit begins using a computerized database system as the assessment roll in accordance with this subsection and every 3 years thereafter, the local tax collecting unit shall certify to the state tax commission that the requirements of this subsection are being met.

(e) An assessor or local tax collecting unit that provides a computer terminal for public viewing of the assessment roll is considered as having the assessment roll available for public inspection.

(f) If at any time the state tax commission believes that a local tax collecting unit is no longer in compliance with this subsection, the state tax commission shall provide written notice to the local tax collecting unit. The notice shall specify the reasons that use of the computerized database system as the original assessment roll is no longer in compliance with this subsection. The local tax collecting unit has 60 days to provide evidence that the local tax collecting unit is in compliance with this subsection or that action to correct noncompliance has been implemented. If, after the expiration of 60 days, the state tax commission believes that the local tax collecting unit is not taking satisfactory steps to correct a condition of noncompliance, the state tax commission upon its own motion may withdraw approval of the use of the computerized database system as the original assessment roll. Proceedings of the state tax commission under this subsection shall be in accordance with rules for other proceedings for the commission promulgated under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328, and shall not be considered a contested case.

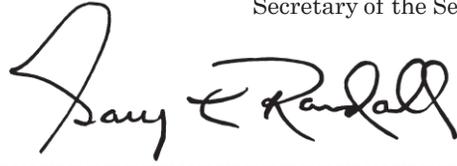
Enacting section 1. This amendatory act takes effect 90 days after the date it is enacted into law.

Enacting section 2. This amendatory act does not take effect unless Senate Bill No. 564 of the 99th Legislature is enacted into law.

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved

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Governor

Compiler's note: Senate Bill No. 564, referred to in enacting section 2, was filed with the Secretary of State November 21, 2017, and became 2017 PA 187, Eff. Feb. 19, 2018.