

Act No. 251  
Public Acts of 2020  
Approved by the Governor  
December 22, 2020  
Filed with the Secretary of State  
December 22, 2020  
EFFECTIVE DATE: December 29, 2020

**STATE OF MICHIGAN  
100TH LEGISLATURE  
REGULAR SESSION OF 2020**

Introduced by Reps. Ellison, Lower and Markkanen

## **ENROLLED HOUSE BILL No. 5824**

AN ACT to amend 1911 PA 44, entitled “An act to create a state board of equalization; to prescribe its powers and duties; to provide that said board shall be furnished with certain information by the several boards of supervisors and by the state tax commission; to provide for meeting the expense authorized by this act, and to repeal all acts or parts of acts contravening the provisions of this act,” by amending section 5 (MCL 209.5), as amended by 2001 PA 36.

*The People of the State of Michigan enact:*

Sec. 5. (1) Subject to subsection (3), at the regular meeting of the boards of commissioners of the several counties held on the Tuesday following the second Monday in April each year, the boards of commissioners shall equalize the assessment rolls in the manner provided by law. Subject to subsection (3), the equalization must be completed before the first Monday in May.

(2) Before these meetings, each assessing officer shall add up the columns of his or her assessment roll, enumerating the number of acres of land and the value of the real and personal property assessed, to show the aggregate of each. The director of the tax or equalization department of each county shall prepare a tabular statement from the aggregates of the several rolls of the number of acres of land and the value of the personal property and each classification of real property in each township and city as assessed, and also the aggregate valuation of the personal property and each classification of real property appearing on each roll as equalized by the county board of commissioners pursuant to section 34 of the general property tax act, 1893 PA 206, MCL 211.34. The director of the tax or equalization department shall make a certified copy of the tabular statement, signed by the chairperson and clerk of the county board of commissioners and the director of the tax or equalization department, and shall, subject to subsection (3), transmit the statement to the secretary of the state tax commission on or before the first Monday in May, who shall present the statement to the state board of equalization immediately following its organization. The statement and copy of the statement must not embrace any property assessed under laws enacted pursuant to section 5 of article 9 of the state constitution of 1963, or on which specific taxes are imposed, or for which alternative means of taxation in lieu of general ad valorem taxation are provided by law.

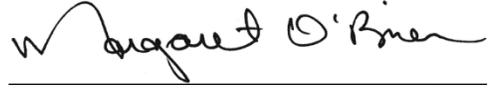
(3) The deadlines provided for in subsections (1) and (2) are subject to the 1-time extensions provided for in section 33a(1)(b) of the general property tax act, 1893 PA 206, MCL 211.33a.

Enacting section 1. This amendatory act does not take effect unless House Bill No. 5825 of the 100th Legislature is enacted into law.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved \_\_\_\_\_

\_\_\_\_\_  
Governor

**Compiler's note:** House Bill No. 5825, referred to in enacting section 1, was filed with the Secretary of State December 29, 2020, and became 2020 PA 297, Imd. Eff. Dec. 29, 2020.