

HOUSE BILL NO. 5824

June 02, 2020, Introduced by Reps. Ellison, Lower and Markkanen and referred to the Committee on Local Government and Municipal Finance.

A bill 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:

1 Sec. 5. (1) ~~At~~ **Subject to subsection (3), at** the regular



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

7 (2) Before these meetings, each assessing officer shall add up
8 the columns of his or her assessment roll, enumerating the number
9 of acres of land and the value of the real and personal property
10 assessed, to show the aggregate of each. The director of the tax or
11 equalization department of each county shall prepare a tabular
12 statement from the aggregates of the several rolls of the number of
13 acres of land and the value of the personal property and each
14 classification of real property in each township and city as
15 assessed, and also the aggregate valuation of the personal property
16 and each classification of real property appearing on each roll as
17 equalized by the county board of commissioners pursuant to section
18 34 of the general property tax act, 1893 PA 206, MCL 211.34. The
19 director of the tax or equalization department shall make a
20 certified copy of the tabular statement, signed by the chairperson
21 and clerk of the county board of commissioners and the director of
22 the tax or equalization department, and shall, **subject to**
23 **subsection (3)**, transmit the statement to the secretary of the
24 state tax commission on or before the first Monday in May, who
25 shall present the statement to the state board of equalization
26 immediately following its organization. The statement and copy of
27 the statement ~~shall~~ **must** not embrace any property assessed under
28 laws enacted pursuant to section 5 of article 9 of the state
29 constitution of 1963, or on which specific taxes are imposed, or



1 for which alternative means of taxation in lieu of general ad
2 valorem taxation are provided by law.

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

6 Enacting section 1. This amendatory act does not take effect
7 unless Senate Bill No. _____ or House Bill No. 5825 (request no.
8 06861'20) of the 100th Legislature is enacted into law.

