

Legislative Analysis



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House Bill 4979 as introduced

Sponsor: Rep. Jenn Hill

Committee: Tax Policy

Complete to 9-27-23

Analysis available at
<http://www.legislature.mi.gov>

SUMMARY:

House Bill 4979 would amend the General Property Tax Act to allow counties to forgo appointing a designated assessor and allow the State Tax Commission (STC) to appoint an assessor for them.

Currently, the act requires each county to designate an assessor that must be approved by the STC. The designated assessor serves as the assessor of record for an assessing district that is determined to be noncompliant with an audit by the STC.¹ The act also allows the commission to appoint an interim assessor in certain circumstances.

Under the bill, a county could opt out of appointing a designated assessor by providing the STC with an interlocal agreement executed by the county's board of commissioners and a majority of the assessing districts in the county. If a county opts to forgo designating an assessor, the STC would appoint one to act as the assessor of record for any assessing district within the county. The STC would also have to appoint a designated assessor if a county has not designated one of its own or has not chosen to have the STC appoint one, if the local unit was not in substantial compliance with the act's requirements regarding assessors.

Under the act, an assessing district in multiple counties is considered to be in the county where the largest share of its state equalized value is located.

MCL 211.10g

FISCAL IMPACT:

As written, the bill would have no direct impact on state or local revenues. To the extent that a county approves an interlocal agreement and the State Tax Commission subsequently appoints a designated assessor, the local unit is required to reimburse the STC for the cost.

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■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations and does not constitute an official statement of legislative intent.

¹ More information about the audit process and designated assessors can be found here: https://www.michigan.gov/-/media/Project/Websites/treasury/Assessors/Bulletin_8_of_2020_Overview_of_Audit_Process_Designated_Assessor.pdf