

THE FOURTH CLASS CITY ACT (EXCERPT)
Act 215 of 1895

111.5 Board of review; members, duties, compensation; equalization by county supervisors; apportionment.

Sec. 5. The supervisors of the several wards, the city assessor in cities providing for such officer, the mayor and the city attorney, shall constitute a board of equalization and review of the general assessment rolls of the several wards of said city, a majority of whom shall constitute a quorum for the transaction of business, but a less number may adjourn from day to day. They shall have power, and it shall be their duty, to examine said assessment rolls, and they shall have authority to and shall correct any errors or deficiencies found therein, either as to the names, valuations or descriptions; and of their own motion, or on cause shown, may reduce or increase the valuation of any property found on said rolls, and shall add thereto any taxable property in said city that may have been omitted, and shall value the same; and to strike from said rolls any property wrongfully thereon, and generally to perfect said rolls in any respect by said board deemed necessary and proper, for which services such members of said board shall receive 2 dollars per day while actually employed. If on examination they shall deem the valuation of the several wards to be relatively unequal, they shall equalize the same by adding to or deducting from the total valuation of the taxable property in any ward such an amount as, in their judgment, will produce relatively an equal and uniform valuation of the real estate in the city; and the amount added to or deducted from the total valuation in any such ward shall be so stated in the certificate attached to the assessment roll of such ward; and all taxes for state, county, school, general city and sewer purposes shall be apportioned according to said equalization, in the manner hereinbefore provided, and said equalization shall not be changed with regard to the relative valuation of the several wards of said city, and the board of supervisors of the county in which such city is located shall equalize such city as a unit the same as a township is equalized, and any amount added to or deducted from the total valuation of such city as a unit, shall be apportioned by the clerk of the board of supervisors among the several wards, according to the equalized valuation of the real property in each ward as fixed by the board of review.

History: 1895, Act 215, Eff. Aug. 30, 1895;—CL 1897, 3322;—Am. 1899, Act 136, Imd. Eff. June 21, 1899;—CL 1915, 3246;—CL 1929, 2168;—CL 1948, 111.5.