

**STATE BOARD OF ASSESSORS; ASSESSMENT OF PROPERTY OF CERTAIN PUBLIC  
UTILITIES (EXCERPT)  
Act 282 of 1905**

**207.12 County director of tax or equalization department; assessing officer; duties; failure to report; penalty; inspection and examination.**

Sec. 12. The director of the tax or equalization department in each county in this state, as soon as possible after the equalization of the board of commissioners of the county of the assessment rolls of the municipalities in that county, and not later than December 1 in each year, shall make a report, duly certified, to the state board of assessors, on a form to be provided by the state board of assessors, of the amount of ad valorem taxes to be raised in the municipalities in that county for state, county, municipal, township, school, and other purposes, including a statement of the aggregate valuation of the property in each of the municipalities in that county, as taken from the assessment rolls of the municipalities for the year in which the equalization is made, and, for taxes levied before January 1, 1995, the state equalized valuation of each municipality and, for taxes levied after December 31, 1994, the taxable value of each municipality. The supervisor or other assessing officer of each township, city, and village in this state shall make, within the time provided in this section, a report to the state board of assessors, on a form to be provided by the state board of assessors, of all ad valorem taxes raised in his or her assessing district for the current year, and, for taxes levied before January 1, 1995, of the state equalized valuation of real and personal property upon which the taxes are levied and, for taxes levied after December 31, 1994, of the taxable value of real and personal property upon which the taxes are levied. If any director of a county tax or equalization department or any supervisor or assessing officer neglects or fails to make the report required by this section within the time provided in this section, the state board of assessors shall inspect and examine or cause an inspection and examination of the records of the board of commissioners or of the proper township, city, or village officers, to procure the information required to arrive at the average rate of taxation in this state. Any director of a county tax or equalization department, supervisor, or assessing officer who fails to make the report required by this section is subject to a penalty of \$100.00, to be recovered in an action in the name of the people of this state in any court of competent jurisdiction.

**History:** 1905, Act 282, Eff. Sept. 16, 1905;—CL 1915, 4224;—Am. 1917, Act 339, Eff. Aug. 10, 1917;—CL 1929, 3563;—CL 1948, 207.12;—Am. 1995, Act 257, Imd. Eff. Jan. 5, 1996;—Am. 2001, Act 35, Imd. Eff. June 29, 2001.

**Compiler's note:** Section 2 of Act No. 257 of 1995 provides:

"This amendatory act shall take effect December 30, 1995. This amendatory act is intended to clarify that the taxable basis of property subject to tax under this act, including intangible property, is also subject to the limitations on taxable value provided in section 3, article IX, of the Michigan Constitution of 1963. This act is not intended to exempt any particular type of property."