

**STATE BOARD OF EQUALIZATION (EXCERPT)**  
**Act 44 of 1911**

**209.5 County boards of commissioners; equalization of assessment rolls; duties of assessing officers and clerks of county boards of commissioners; transmitting tabular statement to state tax commission and state board of equalization; property to be excluded from statement; 1-time extension of deadlines.**

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.

**History:** 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 164;—Am. 1921, Act 8, Imd. Eff. Mar. 18, 1921;—CL 1929, 3700;—CL 1948, 209.5;—Am. 1949, Act 287, Eff. Sept. 23, 1949;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957;—Am. 1964, Act 138, Eff. Aug. 28, 1964;—Am. 1981, Act 52, Imd. Eff. May 19, 1981;—Am. 2001, Act 36, Imd. Eff. June 29, 2001;—Am. 2020, Act 251, Eff. Dec. 29, 2020.

**Compiler's note:** Section 2 of Act 52 of 1981 provides: "This amendatory act shall take effect for assessments made for 1981 ad valorem property tax levies and for all levies thereafter."

**Popular name:** State Board of Equalization Act