

# HOUSE BILL No. 5118

October 2, 1989, Introduced by Reps. Hoekman, Kosteva, Profit, Griffin, Pridnia, Stacey, Berman, Willis Bullard, Van Regenmorter, Jaye, Perry Bullard, Weeks, Bryant, Giese, Muxlow, Power, Van Singel, Bartnik, Maynard, Wallace and Trim and referred to the Committee on Taxation.

A bill to amend sections 19, 24c, and 34a of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

section 24c as amended by Act No. 539 of the Public Acts of 1982 and section 34a as amended by Act No. 138 of the Public Acts of 1986, being sections 211.19, 211.24c, and 211.34a of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 19, 24c, and 34a of Act No. 206 of the  
2 Public Acts of 1893, section 24c as amended by Act No. 539 of the  
3 Public Acts of 1982 and section 34a as amended by Act No. 138 of  
4 the Public Acts of 1986, being sections 211.19, 211.24c, and  
5 211.34a of the Michigan Compiled Laws, are amended to read as  
6 follows:

1        Sec. 19. The written statement under oath, provided for in  
2 section 18, shall be in ~~such~~ THE form and of ~~such~~ THE content  
3 as ~~may be~~ prescribed by the state tax commission and shall be  
4 completed and delivered to the supervisor or assessor on or  
5 before ~~February~~ JANUARY 20 of each year.

6        Sec. 24c. (1) The assessor shall give to each owner or  
7 person or persons listed on the assessment roll of the property a  
8 notice by first class mail of an increase in the assessment for  
9 the year. The notice shall specify each parcel of property, the  
10 assessed valuation for the year and the previous year, and the  
11 time and place of the meeting of the board of review. The notice  
12 also may specify the net change in assessment.

13        (2) Except as provided by subsection (4), the notice shall  
14 include, in addition to the information required by subsection  
15 (1), all of the following:

16        (a) The state equalized valuation for the previous year.

17        (b) The tentative equalized valuation for the year.

18        (c) The net change between the tentative equalized valuation  
19 for the year and the state equalized valuation for the previous  
20 year.

21        (d) The classification of the property as defined by section  
22 34c.

23        (3) When required by THE INCOME TAX ACT OF 1967, Act No. 281  
24 of the Public Acts of 1967, as amended, being sections 206.1 to  
25 206.532 of the Michigan Compiled Laws, the assessment notice  
26 shall include or be accompanied by information or forms

1 prescribed by Act No. 281 of the Public Acts of 1967, as  
2 amended.

3 (4) For assessment notices mailed ~~in 1982 or any year~~  
4 ~~thereafter~~ AFTER 1981, THE FOLLOWING APPLY:

5 (a) If the tentative equalization multiplier is 1.0 for all  
6 classes of property, the assessment notice may exclude the infor-  
7 mation required by subsection (2)(b) and (c), and in lieu  
8 ~~thereof~~ OF THAT INFORMATION specify the assessed valuation for  
9 the year as both the assessed valuation and tentative equalized  
10 valuation for the year.

11 (b) If the equalization multiplier for the previous year was  
12 1.0 for all classes of property, the assessment notice may  
13 exclude the information required by subsection (2)(a) and in lieu  
14 ~~thereof~~ OF THAT INFORMATION specify the assessed valuation for  
15 the previous year as both the assessed valuation and state equal-  
16 ized valuation of the property for the previous year.

17 (5) The assessment notice shall be addressed to the owner  
18 according to the records of the assessor and mailed not less than  
19 ~~10~~ 30 days before the meeting of the board of review. The  
20 failure to send or receive an assessment notice shall not invali-  
21 date an assessment roll or an assessment on that property.

22 (6) The tentative equalized valuation shall be calculated by  
23 multiplying the assessment by the tentative equalized valuation  
24 multiplier. If the assessor has made assessment adjustments  
25 ~~which~~ THAT would have changed the tentative multiplier, the  
26 assessor may recalculate the multiplier for use in the notice.

1       (7) The state tax commission shall prepare a model  
2 assessment notice form ~~which~~ THAT shall be made available to  
3 local units of government.

4       Sec. 34a. (1) The equalization director of each county  
5 shall prepare a tabular statement each year, by the several  
6 cities and townships of the county, showing the tentative recom-  
7 mended equalization ratios and estimated multipliers necessary to  
8 compute individual state equalized valuation of real property and  
9 of personal property. The county shall publish the tabulation in  
10 a newspaper of general circulation within the county on or before  
11 the third Monday in ~~February~~ JANUARY each year and furnish a  
12 copy to each assessor and to each of the boards of review in the  
13 county and to the state tax commission. All notices of meetings  
14 of the boards of review shall give the tentative ratios and esti-  
15 mated multipliers pertaining to their jurisdiction. The tenta-  
16 tive recommended equalization ratios and multiplying figures  
17 shall not prejudice the equalization procedures of the county  
18 board of commissioners or the state tax commission.

19       (2) If the final equalization multiplier for only the 1986  
20 tax year exceeds the tentative multiplier used in preparing the  
21 assessment notice and as a result of action of the state board of  
22 equalization or county board of commissioners a taxpayer's  
23 assessment as equalized is in excess of 50% of true cash value,  
24 that person may appeal directly to the tax tribunal. The appeal  
25 shall be filed under this subsection during 1986 on or before the  
26 third Monday in August and shall be heard in the same manner as  
27 other appeals of the tribunal. An appeal pursuant to this

1 subsection shall not result in an equalized value less than the  
2 ~~assessed~~ ASSESSED value multiplied by the tentative equalization  
3 multiplier used in preparing the assessment notice.