

HOUSE BILL No. 5611

March 19, 1990, Introduced by Reps. Gnodtke, Jaye, Kulchitsky, Middaugh, Stacey, Walberg, Miller, Oxender and Martin and referred to the Committee on Taxation.

A bill to amend section 4 of Act No. 44 of the Public Acts of 1911, entitled as amended

"An act to create a state board of equalization; to prescribe its powers and duties; to provide that said board shall be furnished with certain information by the several boards of supervisors and by the state tax commission; to provide for meeting the expense authorized by this act, and to repeal all acts or parts of acts contravening the provisions of this act,"

as amended by Act No. 143 of the Public Acts of 1986, being section 209.4 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 4 of Act No. 44 of the Public Acts of
2 1911, as amended by Act No. 143 of the Public Acts of 1986, being
3 section 209.4 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 4. (1) After the state board of equalization has been
6 organized, it shall proceed to examine the tabular statements and

1 data furnished by the county boards of commissioners and state
2 tax commission. The state board of equalization shall then cause
3 to be prepared and printed a tabular statement showing, by county
4 in an aggregate amount ~~—~~ and by county for personal property
5 and each classification of real property, the total assessed val-
6 uation, the valuation as equalized by the county board of commis-
7 sioners for the current year, the valuation as equalized at the
8 last preceding session of the state board of equalization, and
9 the valuation recommended by the state tax commission. The state
10 board of equalization shall direct the secretary to forward a
11 copy of the statement to the clerk of each county in the state
12 immediately. Except as provided in subsection (2), the state
13 board of equalization may continue in session until the fourth
14 Monday in May for the purpose of considering the reports from the
15 assessing officers, county boards of commissioners, and the state
16 tax commission. The state board of equalization shall meet in
17 the city of Lansing on the fourth Monday in May to hear the rep-
18 resentatives of the several counties as provided in this act.
19 The state board of equalization shall determine whether the rela-
20 tive valuation between the several counties of the property
21 within classifications used for equalization by the counties
22 under section 34 of the general property tax act, Act No. 206 of
23 the Public Acts of 1893, as amended, being section 211.34 of the
24 Michigan Compiled Laws, is equal and uniform, taking into consid-
25 eration the location, soil, mineral wealth, improvements, produc-
26 tions, and manufactories. The state board of equalization shall
27 also determine whether the value of personal property in the

1 several counties has been uniformly estimated and determined
2 according to the best information ~~which~~ THAT can be derived
3 from the state or from any other source. After examination of
4 the data and evidence furnished, if the valuation of the applica-
5 ble classification of property in any county is determined to be
6 at more or less than the true cash value of the property in that
7 classification within the county, the state board of equalization
8 shall equalize real and personal property in the same manner as
9 required of county boards of commissioners under section 34 of
10 Act No. 206 of the Public Acts of 1893, as amended, by adding to
11 or deducting from the applicable valuations in a county those
12 amounts that will produce a sum ~~which~~ THAT represents the pro-
13 portion of true cash value established by the legislature. If
14 equalization is required under this section according to classi-
15 fications of real or personal property, or both, the state board
16 of equalization shall retain property within the classifications
17 established for purposes of the county equalization pursuant to
18 section 34 of Act No. 206 of the Public Acts of 1893, as
19 amended. The valuation of the several counties as equalized
20 shall be certified by the chairperson and secretary of the state
21 board of equalization and filed in the office of the auditor
22 general, EACH HOUSE OF THE LEGISLATURE, and the state tax commis-
23 sion, and UPON APPROVAL BY A CONCURRENT RESOLUTION ADOPTED BY
24 RECORD ROLL CALL BY EACH HOUSE OF THE LEGISLATURE, shall be the
25 basis for apportionment of all state AND LOCAL PROPERTY taxes.
26 ~~until another equalization is made.~~ IF THE VALUATIONS CERTIFIED
27 TO THE LEGISLATURE ARE NOT APPROVED BY THE LEGISLATURE, PROPERTY

1 TAXES SHALL BE IMPOSED TENTATIVELY UPON THE RESPECTIVE COUNTY
2 EQUALIZED VALUATIONS UNTIL RESUBMISSION AND APPROVAL OF ANOTHER
3 SET OF VALUATIONS. The secretary of the state tax commission
4 after the determination of the state board of equalization has
5 been filed in his or her office, immediately shall send a certi-
6 fied transcript of the determination to the treasurer of each
7 county, who shall cause the certified transcript to be placed on
8 file in his or her office available for public inspection.

9 (2) Within 90 days after receiving the findings and determi-
10 nation of the tax tribunal pursuant to section 34(4) of the gen-
11 eral property tax act, Act No. 206 of the Public Acts of 1893,
12 being section 211.34 of the Michigan Compiled Laws, the state tax
13 commission acting as the state board of equalization shall deter-
14 mine whether the state equalized valuation of that class of prop-
15 erty in the county was set at the level prescribed by law or
16 should be revised to provide uniformity among the counties and
17 shall enter an order consistent with the findings.

18 (3) IF IN ANY YEAR THE REAL PROPERTY IN A COUNTY IN ANY
19 CLASSIFICATION HAS AN INCREASE BETWEEN ITS AGGREGATE COUNTY
20 EQUALIZED VALUATION AS ESTABLISHED BY THE COUNTY BOARD OF COMMIS-
21 SIONERS AND ITS AGGREGATE STATE EQUALIZED VALUATION, THE STATE
22 SHALL OFFER TO PURCHASE EACH PARCEL OF REAL PROPERTY IN THE CLAS-
23 SIFICATION FOR TWICE ITS STATE EQUALIZED VALUATION FOR THAT
24 YEAR. A PROPERTY PURCHASED BY THE STATE PURSUANT TO THIS SUBSEC-
25 TION MAY BE SUBSEQUENTLY SOLD BY THE STATE IN THE SAME MANNER AS
26 TAX REVERTED LANDS ARE SOLD UNDER SECTION 131 OF ACT NO. 206 OF
27 THE PUBLIC ACTS OF 1893, BEING SECTION 211.131 OF THE MICHIGAN

1 COMPILED LAWS, BUT FOR NOT LESS THAN THE AMOUNT AT WHICH THE
2 STATE PURCHASED THEM.

3 Section 2. This amendatory act shall be known as "the real
4 truth in assessing act".