

SENATE BILL No. 91

February 2, 1989, Introduced by Senators DI NELLO, WELBORN, GAST,
N. SMITH, CROPSEY and ARTHURHULTZ and referred to the Committee
on Finance.

A bill to amend section 10e of Act No. 206 of the Public
Acts of 1893, entitled as amended
"The general property tax act,"
as added by Act No. 223 of the Public Acts of 1986, being section
211.10e of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 10e of Act No. 206 of the Public Acts of
2 1893, as added by Act No. 223 of the Public Acts of 1986, being
3 section 211.10e of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 10e. (1) All assessing officials, whose duty it is to
6 assess real or personal property on which real or personal prop-
7 erty taxes are levied by ~~any~~ A taxing unit of the state, shall
8 use only the official assessor's manual or ~~any~~ A manual
9 approved by the state tax commission ~~—~~ consistent with the

1 official assessor's manual, with their latest supplements, as
2 prepared or approved by the state tax commission as a guide in
3 preparing assessments. Beginning with the tax assessing year
4 1978, all assessing officials shall maintain records relevant to
5 the assessments, including appraisal record cards, personal prop-
6 erty records, historical assessment data, tax maps, and land
7 value maps consistent with standards set forth in the assessor's
8 manual published by the state tax commission.

9 (2) BEGINNING WITH THE TAX ASSESSING YEAR 1990 AND THEREAF-
10 TER, AN ASSESSOR'S MANUAL AS APPROVED BY THE STATE TAX COMMISSION
11 SHALL NOT BE USED BY AN ASSESSING OFFICIAL UNLESS THE MANUAL IS
12 REVIEWED AND APPROVED BY A JOINT LEGISLATIVE COMMITTEE CREATED IN
13 THE SENATE AND IN THE HOUSE OF REPRESENTATIVES FOR THAT PURPOSE
14 EACH YEAR. IF A MANUAL IS NOT APPROVED BY THE COMMITTEE IN A
15 YEAR, THE MANUAL IN EFFECT IN THE 1988 TAX ASSESSING YEAR SHALL
16 BE USED.