

HOUSE BILL No. 5172

December 4, 2013, Introduced by Reps. Genetski and Shirkey and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 24 (MCL 211.24), as amended by 2012 PA 409.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 24. On or before the first Monday in March in each year,
2 the assessor shall make and complete an assessment roll, upon which
3 he or she shall set down all of the following:

4 (a) The name and address of every person liable to be taxed in
5 the local tax collecting unit with a full description of all the
6 real property liable to be taxed. If the name of the owner or
7 occupant of any tract or parcel of real property is known, the
8 assessor shall enter the name and address of the owner or occupant
9 opposite to the description of the property. If unknown, the real
10 property described upon the roll shall be assessed as "owner

1 unknown". All contiguous subdivisions of any section that are owned
2 by 1 person, firm, corporation, or other legal entity and all
3 unimproved lots in any block that are contiguous and owned by 1
4 person, firm, corporation, or other legal entity shall be assessed
5 as 1 parcel, unless demand in writing is made by the owner or
6 occupant to have each subdivision of the section or each lot
7 assessed separately. However, failure to assess contiguous parcels
8 as entires does not invalidate the assessment as made. Each
9 description shall show as near as possible the number of acres
10 contained in it, as determined by the assessor. It is not necessary
11 for the assessment roll to specify the quantity of land comprised
12 in any town, city, or village lot.

13 (b) The assessor shall estimate, according to his or her best
14 information and judgment, the true cash value and assessed value of
15 every parcel of real property and set the assessed value down
16 opposite the parcel. **AN ASSESSOR SHALL NOT ENTER ANY STRUCTURE,
17 DWELLING UNIT, OR OTHER IMPROVEMENT LOCATED ON A PARCEL OF REAL
18 PROPERTY WITHOUT THE WRITTEN PERMISSION OF AN OWNER OF THAT
19 PROPERTY. IF AN ASSESSOR IS DENIED ACCESS TO ANY STRUCTURE,
20 DWELLING UNIT, OR OTHER IMPROVEMENT LOCATED ON A PARCEL OF REAL
21 PROPERTY, THAT ASSESSOR SHALL NOT INCREASE THE ASSESSED VALUE OF
22 THAT PARCEL OF REAL PROPERTY BASED ON AN ASSUMPTION THAT
23 IMPROVEMENTS OR ADDITIONS EXIST ON ANY STRUCTURE, DWELLING UNIT, OR
24 OTHER IMPROVEMENT LOCATED ON THAT REAL PROPERTY BECAUSE SUCH
25 IMPROVEMENTS OR ADDITIONS EXIST ON ANY STRUCTURE, DWELLING UNIT, OR
26 OTHER IMPROVEMENT LOCATED ON ADJACENT PARCELS OF REAL PROPERTY.**

27 (c) The assessor shall calculate the tentative taxable value

1 of every parcel of real property and set that value down opposite
2 the parcel.

3 (d) The assessor shall determine the percentage of value of
4 every parcel of real property that is exempt from the tax levied by
5 a local school district for school operating purposes to the extent
6 provided under section 1211 of the revised school code, 1976 PA
7 451, MCL 380.1211, and set that percentage of value down opposite
8 the parcel.

9 (e) The assessor shall determine the date of the last transfer
10 of ownership of every parcel of real property occurring after
11 December 31, 1994 and set that date down opposite the parcel.

12 (f) The assessor shall estimate the true cash value of all the
13 personal property of each person, and set the assessed value and
14 tentative taxable value down opposite the name of the person. In
15 determining the property to be assessed and in estimating the value
16 of that property, the assessor is not bound to follow the
17 statements of any person, but shall exercise his or her best
18 judgment. For taxes levied after December 31, 2003, the assessor
19 shall separately state the assessed value and tentative taxable
20 value of any leasehold improvements.

21 (g) Property assessed to a person other than the owner shall
22 be assessed separately from the owner's property and shall show in
23 what capacity it is assessed to that person, whether as agent,
24 guardian, or otherwise. Two or more persons not being copartners,
25 owning personal property in common, may each be assessed severally
26 for each person's portion. Undivided interests in lands owned by
27 tenants in common, or joint tenants not being copartners, may be

1 assessed to the owners.