

HOUSE BILL No. 5173

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

A bill to amend 1893 PA 206, entitled
 "The general property tax act,"
 by amending section 10e (MCL 211.10e), as added by 1986 PA 223.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 10e. (1) All assessing officials ~~whose~~ duty it is to
 2 assess real or personal property on which ~~real or personal property~~
 3 taxes are levied by any taxing unit of ~~the~~ **THIS** state ~~shall~~ use
 4 only the official assessor's manual **PUBLISHED BY THE STATE TAX**
 5 **COMMISSION** or ~~any~~ **OTHER** manual approved by the state tax commission
 6 ~~consistent~~ with the official assessor's manual ~~with their~~
 7 ~~latest supplements, as prepared or approved by the state tax~~
 8 ~~commission~~ as a guide in preparing assessments. ~~Beginning with the~~
 9 ~~tax assessing year 1978, all~~

1 (2) THE OFFICIAL ASSESSOR'S MANUAL OR ANY MANUAL APPROVED BY
2 THE STATE TAX COMMISSION SHALL STATE ALL OF THE FOLLOWING:

3 (A) AN OWNER OF REAL PROPERTY IS NOT REQUIRED TO GRANT AN
4 ASSESSOR OR AN AGENT OF THE ASSESSOR ACCESS TO THAT OWNER'S REAL
5 PROPERTY OR ANY STRUCTURE, DWELLING UNIT, OR OTHER IMPROVEMENT
6 LOCATED ON THAT REAL PROPERTY. AN ASSESSOR OR AN AGENT OF THE
7 ASSESSOR MAY ACCESS A PARCEL OF REAL PROPERTY BY THE MOST DIRECT
8 ROUTE USING DRIVEWAYS OR PATHWAYS TO THE PRIMARY DWELLING UNIT'S
9 FRONT DOOR IN ORDER TO REQUEST PERMISSION TO ACCESS THAT PROPERTY
10 FOR ASSESSMENT PURPOSES.

11 (B) AN ASSESSOR SHALL NOT ENTER ANY PARCEL OF REAL PROPERTY OR
12 ANY STRUCTURE, DWELLING UNIT, OR OTHER IMPROVEMENT LOCATED ON THAT
13 REAL PROPERTY WITHOUT THE PRIOR WRITTEN PERMISSION OF AN OWNER OF
14 THAT PROPERTY. WRITTEN PERMISSION TO ACCESS REAL PROPERTY SHALL NOT
15 BE GRANTED BY A NONOWNER OCCUPANT. AN OWNER MAY REQUEST AND SHALL
16 BE GIVEN A COPY OF THE PERMISSION FORM FREE OF CHARGE FROM THE
17 ASSESSOR'S OFFICE.

18 (C) IF AN ASSESSOR DETERMINES THAT IT IS NECESSARY TO ACCESS
19 REAL PROPERTY OR THE INTERIOR OF ANY STRUCTURE, DWELLING UNIT, OR
20 OTHER IMPROVEMENT LOCATED ON THAT REAL PROPERTY, THE ASSESSOR SHALL
21 SUBMIT TO AN OWNER OF THAT REAL PROPERTY A WRITTEN REQUEST FOR SUCH
22 ACCESS. AN OWNER OF THAT REAL PROPERTY MAY DENY THE ASSESSOR'S
23 REQUEST. A REQUEST FOR ACCESS SHALL BE ON THE LOCAL TAX COLLECTING
24 UNIT'S OFFICIAL LETTERHEAD, SHALL BE SIGNED BY THE ASSESSOR, AND
25 SHALL CLEARLY STATE ALL OF THE FOLLOWING:

26 (i) THE PURPOSE FOR WHICH THE ASSESSOR WOULD LIKE TO ACCESS THE
27 PROPERTY.

1 (ii) THAT GRANTING ACCESS IS FOR 1 TIME ONLY, IS COMPLETELY
2 OPTIONAL, AND CAN BE REVOKED OR MODIFIED BY AN OWNER AT ANY TIME,
3 INCLUDING AT THE TIME OF THE VISIT.

4 (iii) WHETHER THE PERSON BEING GRANTED ACCESS WILL BE THE
5 ASSESSOR, A FULL-TIME EMPLOYEE OF THE LOCAL TAX COLLECTING UNIT, OR
6 AN AGENT ASSISTING THE ASSESSOR'S OFFICE. IF THE ASSESSOR SEEKS
7 ACCESS FOR AN AGENT WHO IS NOT A FULL-TIME EMPLOYEE OF THE LOCAL
8 TAX COLLECTING UNIT, THE REQUEST SHALL INCLUDE A DESCRIPTION OF THE
9 NATURE OF THE RELATIONSHIP OF THE AGENT TO THE ASSESSOR.

10 (iv) THAT THE OWNER OF THE PROPERTY WILL NOT HAVE HIS OR HER
11 ASSESSMENT INCREASED OR WILL NOT BE PENALIZED IN ANOTHER MANNER IF
12 HE OR SHE DECLINES THE REQUEST FOR INSPECTION.

13 (v) THAT NO INTERIOR PICTURES WILL BE TAKEN BY THE ASSESSOR OR
14 THE ASSESSOR'S AGENT DURING THE INSPECTION.

15 (3) ALL assessing officials shall maintain records relevant to
16 the assessments, including appraisal record cards, personal
17 property records, historical assessment data, tax maps, and land
18 value maps consistent with standards set forth in the **OFFICIAL**
19 assessor's manual. ~~published by the state tax commission.~~