## **HOUSE BILL NO. 5824**

June 02, 2020, Introduced by Reps. Ellison, Lower and Markkanen and referred to the Committee on Local Government and Municipal Finance.

A bill to amend 1911 PA 44, entitled

"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,"

by amending section 5 (MCL 209.5), as amended by 2001 PA 36.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 5. (1) At Subject to subsection (3), at the regular

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- 1 meeting of the boards of commissioners of the several counties held
- 2 on the Tuesday following the second Monday in April each year, the
- 3 boards of commissioners shall equalize the assessment rolls in the
- 4 manner provided by law. The Subject to subsection (3), the
- 5 equalization shall must be completed before the first Monday in
- 6 May.
- 7 (2) Before these meetings, each assessing officer shall add up
- 8 the columns of his or her assessment roll, enumerating the number
- 9 of acres of land and the value of the real and personal property
- 10 assessed, to show the aggregate of each. The director of the tax or
- 11 equalization department of each county shall prepare a tabular
- 12 statement from the aggregates of the several rolls of the number of
- 13 acres of land and the value of the personal property and each
- 14 classification of real property in each township and city as
- 15 assessed, and also the aggregate valuation of the personal property
- 16 and each classification of real property appearing on each roll as
- 17 equalized by the county board of commissioners pursuant to section
- 18 34 of the general property tax act, 1893 PA 206, MCL 211.34. The
- 19 director of the tax or equalization department shall make a
- 20 certified copy of the tabular statement, signed by the chairperson
- 21 and clerk of the county board of commissioners and the director of
- 22 the tax or equalization department, and shall, subject to
- 23 subsection (3), transmit the statement to the secretary of the
- 24 state tax commission on or before the first Monday in May, who
- 25 shall present the statement to the state board of equalization
- 26 immediately following its organization. The statement and copy of
- 27 the statement shall must not embrace any property assessed under
- 28 laws enacted pursuant to section 5 of article 9 of the state
- 29 constitution of 1963, or on which specific taxes are imposed, or

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- for which alternative means of taxation in lieu of general ad
  valorem taxation are provided by law.
- 3 (3) The deadlines provided for in subsections (1) and (2) are 4 subject to the 1-time extensions provided for in section 33a(1)(b) 5 of the general property tax act, 1893 PA 206, MCL 211.33a.
- 6 Enacting section 1. This amendatory act does not take effect 7 unless Senate Bill No. or House Bill No. 5825 (request no.
- 8 06861'20) of the 100th Legislature is enacted into law.