



**House
Legislative
Analysis
Section**

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**COUNTY TAX OR EQUALIZATION
DEPARTMENT REPORTS TO
STATE**

**House Bills 4222 and 4223
Sponsor: Rep. Mickey Mortimer
Committee: Local Government and
Urban Policy**

Complete to 2-22-01

A SUMMARY OF HOUSE BILLS 4222 AND 4223 AS INTRODUCED 2-13-01

House Bills 4222 and 4223 would require the director of the county tax or equalization department to make an annual report (no later than December 1) concerning the taxes to be raised in the county to the State Board of Assessors, and also to provide an annual tabular statement concerning the total assessed valuation (by aggregate amount and by each classification of property, on or before the first Monday in May) to the State Tax Commission. Currently these reports are filed by county clerks at the county level of government. The reports are used, among other things, to arrive at the average rate of taxation in the state, based on the total assessed valuation, equalized at both the county and state level. The valuation of the counties, as equalized and filed in the Office of the Auditor General and the State Tax Commission, is the basis for apportionment of all state taxes until the next equalization is made. Once that determination is made by the state, a certified transcript is sent to the treasurer of each county.

House Bill 4222 would amend Public Act 282 of 1905 (MCL 207. 12 and 207.13), which provides for the assessment of property and for the levy and collection of taxes by a state board of assessors. The bill would also update references to a “county board of supervisors” in the act to a “county board of commissioners.”

House Bill 4223 would amend Public Act 44 of 1911 (MCL 209.4 and 209.5), which creates a state board of equalization.

The bills are tie-barred to each other so that neither could become law unless the other also were enacted.

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House Bills 4222 and 4223 (2-22-01)