

HOUSE BILL No. 4223

February 13, 2001, Introduced by Rep. Mortimer and referred to the Committee on Local Government and Urban Policy.

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 sections 4 and 5 (MCL 209.4 and 209.5), section 4 as amended by 1986 PA 143 and section 5 as amended by 1981 PA 52.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4. (1) After the state board of equalization has been
2 organized, it shall proceed to examine the tabular statements and
3 data furnished by the county boards of commissioners and state
4 tax commission. The state board of equalization shall then cause
5 to be prepared and printed a tabular statement showing, by county
6 in an aggregate amount, and by county for personal property and
7 each classification of real property, the total assessed

1 valuation, the valuation as equalized by the county board of
2 commissioners for the current year, the valuation as equalized at
3 the last preceding session of the state board of equalization,
4 and the valuation recommended by the state tax commission. The
5 state board of equalization shall direct the secretary to forward
6 a copy of the statement to the ~~clerk~~ DIRECTOR OF THE TAX OR
7 EQUALIZATION DEPARTMENT of each county in the state immediately.
8 Except as provided in subsection (2), the state board of equali-
9 zation may continue in session until the fourth Monday in May for
10 the purpose of considering the reports from the assessing offi-
11 cers, county boards of commissioners, and the state tax
12 commission. The state board of equalization shall meet in the
13 city of Lansing on the fourth Monday in May to hear the represen-
14 tatives of the several counties as provided in this act. The
15 state board of equalization shall determine whether the relative
16 valuation between the several counties of the property within
17 classifications used for equalization by the counties under sec-
18 tion 34 of the general property tax act, ~~Act No. 206 of the~~
19 ~~Public Acts of 1893, as amended, being section 211.34 of the~~
20 ~~Michigan Compiled Laws~~ 1893 PA 206, MCL 211.34, is equal and
21 uniform, taking into consideration the location, soil, mineral
22 wealth, improvements, productions, and ~~manufactories~~
23 FACILITIES. The state board of equalization shall also determine
24 whether the value of personal property in the several counties
25 has been uniformly estimated and determined according to the best
26 information ~~which~~ THAT can be derived from the state or from
27 any other source. After examination of the data and evidence

1 furnished, if the valuation of the applicable classification of
2 property in any county is determined to be at more or less than
3 the true cash value of the property in that classification within
4 the county, the state board of equalization shall equalize real
5 and personal property in the same manner as required of county
6 boards of commissioners under section 34 of ~~Act No. 206 of the~~
7 ~~Public Acts of 1893, as amended~~ THE GENERAL PROPERTY TAX ACT,
8 1893 PA 206, MCL 211.34, by adding to or deducting from the
9 applicable valuations in a county those amounts that will produce
10 a sum ~~which~~ THAT represents the proportion of true cash value
11 established by the legislature. If equalization is required
12 under this section according to classifications of real or per-
13 sonal property, or both, the state board of equalization shall
14 retain property within the classifications established for pur-
15 poses of the county equalization pursuant to section 34 of ~~Act~~
16 ~~No. 206 of the Public Acts of 1893, as amended~~ THE GENERAL PROP-
17 ERTY TAX ACT, 1893 PA 206, MCL 211.34. The valuation of the sev-
18 eral counties as equalized shall be certified by the chairperson
19 and secretary of the state board of equalization and filed in the
20 office of the auditor general and the state tax commission, and
21 shall be the basis for apportionment of all state taxes until
22 another equalization is made. The secretary of the state tax
23 commission after the determination of the state board of equali-
24 zation has been filed in his or her office, immediately shall
25 send a certified transcript of the determination to the treasurer
26 of each county, who shall cause the certified transcript to be

1 placed on file in his or her office available for public
2 inspection.

3 (2) Within 90 days after receiving the findings and determi-
4 nation of the tax tribunal pursuant to section 34(4) of the gen-
5 eral property tax act, ~~Act No. 206 of the Public Acts of 1893,~~
6 ~~being section 211.34 of the Michigan Compiled Laws~~ 1893 PA 206,
7 MCL 211.34, the state tax commission acting as the state board of
8 equalization shall determine whether the state equalized valua-
9 tion of that class of property in the county was set at the level
10 prescribed by law or should be revised to provide uniformity
11 among the counties and shall enter an order consistent with the
12 findings.

13 Sec. 5. (1) At the regular meeting of the boards of commis-
14 sioners of the several counties held on the Tuesday following the
15 second Monday in April each year, the boards of commissioners
16 shall ~~, when convened, proceed to~~ equalize the assessment rolls
17 in the manner provided by law. ~~, which~~ THE equalization shall
18 be completed ~~prior to~~ BEFORE the first Monday in May.

19 (2) ~~Prior to~~ BEFORE these meetings each assessing officer
20 shall add up the columns of his or her assessment roll, enumerat-
21 ing the number of acres of land and the value of the real and
22 personal property assessed, ~~so as~~ to show the aggregate of
23 each. The ~~clerk~~ DIRECTOR OF THE TAX OR EQUALIZATION DEPARTMENT
24 of each county ~~board of commissioners~~ shall prepare a tabular
25 statement from the aggregates of the several rolls of the number
26 of acres of land and the value of the personal property and each
27 classification of real property in each township and city as

1 assessed, and also the aggregate valuation of the personal
2 property and each classification of real property appearing on
3 each roll as equalized by the county board of commissioners pur-
4 suant to section 34 of ~~Act No. 206 of the Public Acts of 1893,~~
5 ~~as amended, being section 211.34 of the Michigan Compiled Laws~~
6 THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.34. The
7 ~~clerk~~ DIRECTOR OF THE TAX OR EQUALIZATION DEPARTMENT shall make
8 a certified copy of the tabular statement, signed by the chair-
9 person and clerk of the county board of commissioners AND THE
10 DIRECTOR OF THE TAX OR EQUALIZATION DEPARTMENT, and shall trans-
11 mit the statement to the secretary of the state tax commission on
12 or before the first Monday in May, who shall ~~lay the same~~
13 ~~before~~ PRESENT THE STATEMENT TO the state board of equalization
14 immediately following its organization. The statement and copy
15 of the statement shall not embrace any property assessed under
16 laws enacted pursuant to section 5 of article 9 of the state con-
17 stitution of 1963, or on which specific taxes are imposed, or for
18 which alternative means of taxation in lieu of general ad valorem
19 taxation are provided by law.

20 Enacting section 1. This amendatory act does not take
21 effect unless Senate Bill No. _____ or House Bill No. 4222
22 (request no. 00165'01 a) of the 91st Legislature is enacted into
23 law.