

SENATE BILL No. 471

April 28, 2009, Introduced by Senators SANBORN, KAHN, BARCIA and PAPPAGEORGE and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 19 (MCL 211.19), as amended by 2002 PA 267.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 19. (1) A supervisor or other assessing officer, as soon
2 as possible after entering upon the duties of his or her office or
3 as required under the provisions of any charter that makes special
4 provisions for the assessment of property, shall ascertain the
5 taxable property in his or her assessing district, the person to
6 whom it should be assessed, and that person's residence.

7 (2) The supervisor or other assessing officer shall require
8 any person whom he or she believes has personal property in their
9 possession to make a statement of all the personal property of that
10 person whether owned by that person or held for the use of another.

1 The statement shall be completed and delivered to the supervisor or
2 assessor on or before February 20 of each year.

3 (3) If a supervisor, an assessing officer, a county tax or
4 equalization department provided for in section 34, or the state
5 tax commission considers it necessary to require from any person a
6 statement of real property assessable to that person, it shall
7 notify the person, and that person shall submit the statement.

8 (4) IF A LENDER SELLS PREVIOUSLY FORECLOSED REAL PROPERTY, THE
9 LENDER SHALL SUBMIT A STATEMENT DESCRIBING THAT SALE TO THE
10 SUPERVISOR OR ASSESSING OFFICER, COUNTY TAX OR EQUALIZATION
11 DEPARTMENT, AND STATE TAX COMMISSION. IF A LENDER DOES NOT SUBMIT
12 THE STATEMENT REQUIRED UNDER THIS SUBSECTION WITHIN 45 DAYS OF THE
13 DATE OF THE SALE, THE LENDER IS SUBJECT TO A PENALTY OF \$5.00 PER
14 DAY FOR EACH SEPARATE FAILURE BEGINNING AFTER THE 45 DAYS HAVE
15 ELAPSED, UP TO A MAXIMUM OF \$200.00. THIS PENALTY SHALL BE
16 COLLECTED UNDER 1941 PA 122, MCL 205.1 TO 205.31, AND SHALL BE
17 DEPOSITED IN THE GENERAL FUND OF THE LOCAL TAX COLLECTING UNIT IN
18 WHICH THE REAL PROPERTY IS LOCATED.

19 (5) ~~(4)~~—A local tax collecting unit may provide for the
20 electronic filing of the statement required under subsection (2),
21 ~~or~~ (3), OR (4).

22 (6) ~~(5)~~—A statement under subsection (2), ~~or~~ (3), OR (4) shall
23 be in a form prescribed by the state tax commission. If a local tax
24 collecting unit has provided for electronic filing of the statement
25 under subsection ~~(4)~~—(5), the filing format shall be prescribed by
26 the state tax commission. The state tax commission shall not
27 prescribe more than 1 format for electronically filing a statement

1 under subsection (2), ~~or more than 1 format for electronically~~
2 ~~filing a statement under subsection (3), OR (4).~~

3 (7) ~~(6)~~—A statement under subsection (2), ~~or (3), OR (4)~~ shall
4 be signed manually, by facsimile, or electronically. A supervisor
5 or assessor shall not require that a statement required under
6 subsection (2) or (3) be filed before February 20 of each year.

7 (8) ~~(7)~~—A supervisor or assessor shall not accept a statement
8 under subsection (2), ~~or (3), OR (4)~~ as final or sufficient if that
9 statement is not in the proper form or does not contain a manual,
10 facsimile, or electronic signature. A supervisor or assessor shall
11 preserve a statement that is not in the proper form or is not
12 signed as in other cases, and that statement may be used to make
13 the assessment and as evidence in any proceeding regarding the
14 assessment of the person furnishing that statement.

15 (9) ~~(8)~~—An electronic or facsimile signature shall be accepted
16 by a local tax collecting unit using a procedure prescribed by the
17 state tax commission.