

## Chapter 209

### STATE ASSESSMENT AND EQUALIZATION

#### STATE BOARD OF EQUALIZATION

##### Act 44 of 1911

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.

**Popular Name:** State Board of Equalization Act

*The People of the State of Michigan enact:*

#### **209.1 State board of equalization; creation; qualifications of appointees, term, vacancies.**

**Popular Name:** State Board of Equalization Act

#### **209.2 State board of equalization; annual meeting; purpose; conducting business at public meeting; notice of meeting.**

**Popular Name:** State Board of Equalization Act

#### **209.3 State board of equalization; organization; chairperson; secretary; keeping and filing record of proceedings; oath; quorum; availability of certain writings to public.**

**Popular Name:** State Board of Equalization Act

#### **209.4 Tabular statement showing assessed and equalized valuations; preparation; copies; session; meeting of board; determination whether relative valuation between several counties equal and uniform; equalization; certification of equalized valuation; basis for apportionment; certified transcript of determination; determining level of state equalized valuation of class of property; order.**

**Compiler's Notes:** <Paragraph><P>Section 2 of Act 52 of 1981 provides: “This amendatory act shall take effect for assessments made for 1981 ad valorem property tax levies and for all levies thereafter.”</P></Paragraph>

**Popular Name:** State Board of Equalization Act

#### **209.4a Equalized valuation for 1992 to equal 1991 equalized valuation; adjustment.**

**Popular Name:** State Board of Equalization Act

**209.5 County boards of commissioners; equalization of assessment rolls; duties of assessing officers and clerks of county boards of commissioners; transmitting tabular statement to state tax commission and state board of equalization; property to be excluded from statement; 1-time extension of deadlines.**

**Compiler's Notes:** <Paragraph><P>Section 2 of Act 52 of 1981 provides: "This amendatory act shall take effect for assessments made for 1981 ad valorem property tax levies and for all levies thereafter."</P></Paragraph>

**Popular Name:** State Board of Equalization Act

**209.6 State tax commission; statement to state board of equalization.**

**Popular Name:** State Board of Equalization Act

**209.7 State board of equalization; county representation.**

**Popular Name:** State Board of Equalization Act

**209.8 State board of equalization; compensation and expenses of appointed members and assistants; copies of proceedings.**

**Popular Name:** State Board of Equalization Act

**209.9 Repealed. 1957, Act 30, Imd. Eff. Apr. 26, 1957.**

**Compiler's Notes:** <Paragraph><P>The repealed section made an appropriation from the general fund for publication of assessment board proceedings and required a tax sufficient to reimburse the general fund.</P></Paragraph>

**Popular Name:** State Board of Equalization Act

**EXECUTIVE REORGANIZATION ORDER**

**E.R.O. No. 2006-6**

**209.91 Transfer of duties and responsibilities of state board of assessors under certain acts to state tax commission; abolishment of state board of assessors.**

## **STATE TAX COMMISSION**

### **Act 360 of 1927**

AN ACT to create a state tax commission, to prescribe its powers and duties, to provide for the transfer to said state tax commission of the powers now vested by law in the state tax department; to abolish said state tax department, and to repeal all acts and parts of acts contravening any of the provisions of this act.

*The People of the State of Michigan enact:*

**209.101 State tax commission created.**

**209.102 State tax commission; membership; terms, qualifications, and appointment of members; vacancies; compensation; assistants; removal; oath; order; applicability of requirement that 1 commissioner be certified assessor with highest certification level; filing and delivery of decision.**

**209.103 State tax department abolished; transfer of powers, duties and records.**

**209.104 State tax commission, duties, meetings; public officers, duties, failure, penalty.**

**209.104a Preparation of assessment roll or equalization study by commission; reimbursement of state by local assessing unit or county; disposition of moneys.**

**209.105 Signature and seal on papers; inspection of records.**

**209.107 Declaration of necessity.**

## OATH OF PROPERTY EXAMINERS AND APPRAISERS

### Act 133 of 1915

AN ACT to require examiners and appraisers of property employed by the board of state tax commissioners, to take and file the constitutional oath of office.

*The People of the State of Michigan enact:*

#### **209.121 Oath of examiners or appraisers; filing.**

**Compiler's Notes:** <Paragraph><P>For abolition of board of state tax commissioners and transfer of its powers and duties to state tax department, see MCL 209.152. For abolition of state tax department and transfer of its powers and duties to state tax commission, see MCL 209.103.</P></Paragraph>

## EXECUTIVE REORGANIZATION ORDER

### E.R.O. No. 2009-36

**209.131 Creation of new state tax commission within department of treasury; transfer of powers and duties of old state tax commission and state assessor's board to new state tax commission; abolishment of old state tax commission and state assessor's board.**

## STATE TAX DEPARTMENT

### Act 155 of 1925

AN ACT to create a state tax department; to prescribe its powers and duties and the administration thereof; to provide for the transfer to said department of the powers and duties now vested by law in the board of state tax commissioners; to abolish said board, the powers and duties of which are hereby transferred, and to repeal all acts and parts of acts contravening any of the provisions of this act.

*The People of the State of Michigan enact:*

#### **209.152 Board of state tax commissioners abolished; transfer of powers, duties and records.**

**209.153 Tax department; general supervision, duty to collect information; duty of assessing officers; penalty.**

**209.154 Signature and seal on papers.**