

[No. 36]

(HB 4223)

AN ACT 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:

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.

Sec. 4. (1) After the state board of equalization has been organized, it shall proceed to examine the tabular statements and data furnished by the county boards of commissioners and state tax commission. The state board of equalization shall then cause to be prepared and printed a tabular statement showing, by county in an aggregate amount, and by county for personal property and each classification of real property, the total assessed valuation, the valuation as equalized by the county board of commissioners for the current year, the valuation as equalized at the last preceding session of the state board of equalization, and the valuation recommended by the state tax commission. The state board of equalization shall direct the secretary to forward a copy of the statement to the director of the tax or equalization department of each county in the state immediately. Except as provided in subsection (2), the state board of equalization may continue in session until the fourth Monday in May for the purpose of considering the reports from the assessing officers, county boards of commissioners, and the state tax commission. The state board of equalization shall meet in the city of Lansing on the fourth Monday in May to hear the representatives of the several counties as provided in this act. The state board of equalization shall determine whether the relative valuation between the several counties of the property within classifications used for equalization by the counties under section 34 of the general property tax act, 1893 PA 206, MCL 211.34, is equal and uniform, taking into consideration the location, soil, mineral wealth, improvements, productions, and facilities. The state board of equalization shall also determine whether the value of personal property in the several counties has been uniformly estimated and determined according to the best information that can be derived from the state or from any other source. After examination of the data and evidence furnished, if the valuation of the applicable classification of property in any county is determined to be at more or less than the true cash value of the property in that classification within the county, the state board of equalization shall equalize real and personal property in the same manner as required of county boards of commissioners under section 34 of the general property tax act, 1893 PA 206, MCL 211.34, by adding to or deducting from the applicable valuations in a county those amounts that will produce a sum that represents the proportion of true cash value established by the legislature. If equalization is required under this section according to classifications of real or personal property, or both, the state board of equalization shall retain property within the classifications established for purposes of the county equalization pursuant to section 34 of the general property tax act, 1893 PA 206, MCL 211.34. The valuation of the several counties as equalized shall be certified by the chairperson and secretary of the state board of equalization and filed in the office of the

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auditor general and the state tax commission, and shall be the basis for apportionment of all state taxes until another equalization is made. The secretary of the state tax commission after the determination of the state board of equalization has been filed in his or her office, immediately shall send a certified transcript of the determination to the treasurer of each county, who shall cause the certified transcript to be placed on file in his or her office available for public inspection.

(2) Within 90 days after receiving the findings and determination of the tax tribunal pursuant to section 34(4) of the general property tax act, 1893 PA 206, MCL 211.34, the state tax commission acting as the state board of equalization shall determine whether the state equalized valuation of that class of property in the county was set at the level prescribed by law or should be revised to provide uniformity among the counties and shall enter an order consistent with the findings.

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.

Sec. 5. (1) At the regular meeting of the boards of commissioners of the several counties held on the Tuesday following the second Monday in April each year, the boards of commissioners shall equalize the assessment rolls in the manner provided by law. The equalization shall be completed before the first Monday in May.

(2) Before these meetings each assessing officer shall add up the columns of his or her assessment roll, enumerating the number of acres of land and the value of the real and personal property assessed, to show the aggregate of each. The director of the tax or equalization department of each county shall prepare a tabular statement from the aggregates of the several rolls of the number of acres of land and the value of the personal property and each classification of real property in each township and city as assessed, and also the aggregate valuation of the personal property and each classification of real property appearing on each roll as equalized by the county board of commissioners pursuant to section 34 of the general property tax act, 1893 PA 206, MCL 211.34. The director of the tax or equalization department shall make a certified copy of the tabular statement, signed by the chairperson and clerk of the county board of commissioners and the director of the tax or equalization department, and shall transmit the statement to the secretary of the state tax commission on or before the first Monday in May, who shall present the statement to the state board of equalization immediately following its organization. The statement and copy of the statement shall not embrace any property assessed under laws enacted pursuant to section 5 of article 9 of the state constitution of 1963, or on which specific taxes are imposed, or for which alternative means of taxation in lieu of general ad valorem taxation are provided by law.

Conditional effective date.

Enacting section 1. This amendatory act does not take effect unless House Bill No. 4222 of the 91st Legislature is enacted into law.

This act is ordered to take immediate effect.

Approved June 28, 2001.

Filed with Secretary of State June 29, 2001.

Compiler's note: House Bill No. 4222, referred to in enacting section 1, was filed with the Secretary of State June 29, 2001, and became P.A. 2001, No. 35, Imd. Eff. June 29, 2001.
