

**STATE TAX COMMISSION (EXCERPT)**  
**Act 360 of 1927**

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

Sec. 4a.

(1) If the local assessing unit fails to prepare an assessment roll as required under this act, the commission shall proceed to prepare or cause to be prepared an assessment roll. The local assessing unit shall reimburse the state for the cost of preparing the assessment roll.

(2) If the county fails to prepare an equalization study as required under this act, the commission shall proceed to prepare or cause to be prepared an equalization study. The county shall reimburse the state for the cost of preparing the equalization study.

(3) Moneys received under this section shall be credited to a restricted revenue account and be used to pay expenses incurred by the state tax commission pursuant to this section.

**History:** Add. 1975, Act 277, Imd. Eff. Nov. 18, 1975