

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.152 State tax commission; inspection of assessment rolls; time; review procedure; complaints; hearing; notice; report; correction; contested case proceedings.

Sec. 152.

(1) After the various assessment rolls required to be made under this act or under the provisions of any municipal charter have been passed upon by the several boards of review, and prior to the making and delivery of the tax rolls to the proper officer for collection of taxes, and in no case later than the first Monday in May, the several assessment rolls shall be subject to inspection by the state tax commission or by any member or duly authorized representative thereof. If it appears to the commission after such investigation, or is made to appear to the commission by written complaint of any taxpayer, or assessing officer, that property subject to taxation has been omitted from or improperly described upon the roll or individual assessments have not been made in compliance with law, the commission may issue an order directing the assessor whose assessments are to be reviewed to appear with his assessment roll and the sworn statements of the person or persons whose property or whose assessments are to be considered at a time and place to be stated in the order, the time to be not less than 14 days from the date of the issuance of the order, and the place to be at the office of the board of supervisors at the county seat or at such other place in the county in which the roll was made as the commission shall deem most convenient for the hearing herein provided. A written complaint by a taxpayer or assessing officer shall be deemed to have been filed timely if it was deposited in the United States mail on or before the first Monday of May. No written complaint of any taxpayer shall be accepted by the state tax commission unless the taxpayer has protested the assessment from which he appeals to the board of review.

(2) A notice of the hearing shall be sent by registered mail, with return receipt requested, to all persons whose assessments are to be considered, at their last known address, except that where the commission shall conduct a general review of all assessments within the taxing district, such notice shall be by publication in a newspaper published in the county, if there be any. If no newspaper is published in the county, then the notice shall be by publication in a newspaper with general circulation in the county, at least 5 days before the date of the hearings. A copy of the order shall also be served upon the supervisor or assessing officer in whose possession the roll shall be at least 14 days before he is required to appear with the roll. The commission, or any member or duly authorized representative thereof, shall appear at the time and place mentioned in the order, and the supervisor or assessing officer upon whom notice shall have been served shall appear also with the assessment roll. The commission or any member or duly authorized representatives thereof shall then and there hold a hearing as to the proper assessment of all property and persons mentioned in the notice, and all persons affected or liable to be affected by review of the assessments thus provided for may appear and be heard at the hearing. In any case where the hearings shall be held by a duly authorized representative of the state tax commission, he shall report the facts brought forth at the hearing to the members of the state tax commission, who will determine the true and lawful assessment or change in the description of property as found necessary.

(3) In case the commission, or member thereof, who shall act in the review, shall determine that the assessments so reviewed are not assessed according to law, he or they shall, in a column provided for that purpose, place opposite the property the true and lawful assessment of it. Any increase or decrease of the assessment by such action shall also increase or decrease the state equalized value of the local unit wherein the property is located by the amount that such property's state equalized value has been altered. As to the property not upon the assessment roll, the commission, or member thereof acting in the review, shall place it upon the assessment roll by proper description and shall place thereafter, in the proper column, the true cash value of the property. As to property not properly described upon the assessment roll, the commission, or member thereof acting in the review, shall make such change in the description of the property assessed as is found necessary. The commission shall also spread upon the roll a certificate, signed by the chairman, showing the day and date on which the assessment roll was reviewed. For appearing with the roll as required herein the supervisor or assessing officer shall receive the same per diem as is received by him while in attendance at the meeting of the board of supervisors, to be presented to and paid by the proper officer of the municipality of which he is the assessing officer in the manner as his other compensation is paid. In all of its proceedings the contested case provisions of Act No. 197 of the Public Acts of 1952 as amended, shall not be applicable to the state tax commission, and in its determination, article VI, section 28, of the constitution of the state of Michigan shall apply. If the final action of the commission or member results in a change in the assessment, the commission, on a form provided by the commission, shall notify each affected school district, county, township and city of its action. When the assessment of any property has been reviewed by the commission as herein authorized, such assessment shall not be changed for a period of 3 years without the written consent of the commission. Whenever a local assessing district fails to have an assessment roll prepared as required in this act and it becomes necessary for the commission to assess the properties in the district either by its

own staff or the county equalization department under direction of the commission, the local assessing district shall bear the cost of such assessment and shall reimburse the state or county.

History: Add. 1899, Act 154, Imd. Eff. June 23, 1899 ;-- Am. 1905, Act 281, Eff. Sept. 16, 1905 ;-- Am. 1909, Act 8, Eff. Sept. 1, 1909 ;-- Am. 1911, Act 17, Eff. Aug. 1, 1911 ;-- Am. 1913, Act 153, Eff. Aug. 14, 1913 ;-- CL 1915, 4151 ;-- Am. 1921, Act 265, Eff. Aug. 18, 1921 ;-- CL 1929, 3547 ;-- CL 1948, 211.152 ;-- Am. 1955, Act 223, Imd. Eff. June 18, 1955 ;-- Am. 1964, Act 275, Eff. Aug. 28, 1964 ;-- Am. 1967, Act 62, Eff. Nov. 2, 1967 ;-- Am. 1968, Act 101, Imd. Eff. June 7, 1968 ;-- Am. 1969, Act 270, Imd. Eff. Aug. 11, 1969

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