

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

ASSESSMENT, HOW MADE.

**211.18 Repealed. 2002, Act 267, Imd. Eff. May 9, 2002.**

**Compiler's note:** The repealed section pertained to statement of possessor of assessable property.

**Popular name:** Act 206

**211.19 Statement as to assessable property.**

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

(2) Except as otherwise provided in section 9m, 9n, or 9o(3), the supervisor or other assessing officer shall require any person whom the supervisor or other assessing officer believes has possession of personal property to make a statement of all the personal property of that person whether owned by that person or held for the use of another to be completed and delivered to the supervisor or assessor by February 20 of each year, or, if February 20 of a year is a Saturday, Sunday, or legal holiday, the next day that is not a Saturday, Sunday, or legal holiday of that year. For purposes of a statement delivered by the United States Postal Service, the delivery is timely if the postmark date is on or before the delivery deadline prescribed in this subsection. If the statement is not timely delivered to the supervisor or other assessing officer, a late submission may be filed directly with the March board of review before its final adjournment by submitting the statement prescribed in this subsection. The board of review shall not accept a filing after adjournment of its March meeting. An appeal of a denial by the March board of review may be made by filing a petition with the Michigan tax tribunal within 35 days of the denial notice. A notice the supervisor or other assessing officer provides regarding the statement required under this subsection must also do all of the following:

(a) Notify the person to whom such notice is given of the exemptions available under sections 9m, 9n, and 9o.

(b) Explain where information about those exemptions, the forms and requirements for claiming those exemptions, and the forms for the statement otherwise required under this section are available.

(c) Be sent or delivered by not later than January 10 of each year.

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

(4) A local tax collecting unit may provide for the electronic filing of the statement required under subsection (2) or (3).

(5) A statement under subsection (2) or (3) must be in a form prescribed by the state tax commission. If a local tax collecting unit has provided for electronic filing of the statement under subsection (4), the filing format must be as prescribed by the state tax commission. The state tax commission shall not prescribe more than 1 format for electronically filing a statement under subsection (2) or more than 1 format for electronically filing a statement under subsection (3).

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

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

(8) An electronic or facsimile signature for a statement required under this section, a statement required under section 9o(2)(a) or (b), or a combined document required under section 9m or 9n or under section 7 of the state essential services assessment act, 2014 PA 92, MCL 211.1057, must be accepted by a local tax collecting unit.

(9) The department of treasury's use of a statement, or information on a statement, provided under this subsection is subject to section 28(1)(f) of 1941 PA 122, MCL 205.28.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3842;—CL 1915, 4013;—CL 1929, 3407;—Am. 1943, Act 213, Imd. Eff. Apr. 20, 1943;—CL 1948, 211.19;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958;—Am. 1964, Act

275, Eff. Aug. 28, 1964;—Am. 1996, Act 126, Imd. Eff. Mar. 13, 1996;—Am. 2002, Act 267, Imd. Eff. May 9, 2002;—Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013;—Am. 2014, Act 87, Imd. Eff. Apr. 1, 2014;—Am. 2016, Act 108, Imd. Eff. May 6, 2016;—Am. 2017, Act 261, Eff. Dec. 31, 2017;—Am. 2023, Act 176, Eff. Dec. 31, 2023.

**Compiler's note:** Enacting section 1 of Act 87 of 2014 provides:

"Enacting section 1. The exclusion of generation, transmission, or distribution of electricity for sale from the definition of "industrial processing" under this amendatory act is not intended to affect any other provision of Michigan law or impact the decision in *Detroit Edison Company v Department of Treasury*, court of appeals docket no. 309732."

**Popular name:** Act 206

### **211.20 Repealed. 2002, Act 267, Imd. Eff. May 9, 2002.**

**Compiler's note:** The repealed section pertained to form of statement and signature.

**Popular name:** Act 206

### **211.21 Willful neglect or refusal to make statement; penalty; report; fraudulent claim for personal property exemption.**

Sec. 21. (1) If a person, member of a firm, or officer of a corporation willfully neglects or refuses to make out and deliver a statement required under section 19 or falsely answers or refuses to answer questions concerning his or her property or property under his or her control as required under this act, that person is guilty of a misdemeanor punishable by imprisonment in the county jail for not less than 30 days or more than 6 months or by a fine of not less than \$100.00 or more than \$1,000.00, or both. If a supervisor, assessing officer, or member of the state tax commission is satisfied that a person is liable under this subsection, he or she shall report the case to the prosecuting attorney of the county in which the property is located.

(2) If a person fraudulently claims an exemption for personal property under section 9m, 9n, or 9o, that person is guilty of a misdemeanor punishable by imprisonment in the county jail for not less than 30 days or more than 6 months or by a fine of not less than \$500.00 or more than \$2,500.00, or both. If the assessor for the local tax collecting unit is satisfied that a person is liable under this subsection, he or she shall report the case to the prosecuting attorney of the county in which the personal property is located.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3844;—Am. 1899, Act 154, Imd. Eff. June 23, 1899;—CL 1915, 4015;—CL 1929, 3409;—CL 1948, 211.21;—Am. 1996, Act 126, Imd. Eff. Mar. 13, 1996;—Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013.

**Popular name:** Act 206

### **211.22 Incorrect statement; inability to obtain statement; examination under oath of person having knowledge of amount or value of property; books and records; affidavits; preservation; assessment.**

Sec. 22. (1) If a supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department is satisfied that a statement required under section 19 is incorrect, or if a statement required under section 19 cannot be obtained from the person, firm, or corporation whose property is assessed, a supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department may examine, under oath to be administered by the supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department, any person he or she believes has knowledge of the amount or value of any property owned, held, or controlled by the person neglecting, refusing, or omitting to be examined or to furnish the statement required under section 19.

(2) A person who files an affidavit claiming an exemption for personal property under section 9o shall maintain adequate books and records relating to the description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of all industrial personal property and commercial personal property owned by, leased by, or in the possession of that person or a related entity for 4 years after filing an affidavit claiming the exemption. A person who files an affidavit claiming an exemption for personal property under section 9o shall provide access to the books and records relating to the description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of all industrial personal property and commercial personal property owned by, leased by, or in the possession of that person or a related entity if requested by the assessor of the local tax collecting unit, county equalization department, or department of treasury for 4 years immediately succeeding the year in which that person files an affidavit claiming the exemption.

(3) A person who files an affidavit claiming an exemption for personal property under section 9m or 9n shall maintain adequate books and records relating to the description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of that personal property; the customary industrial use for that personal property; and the asset classification grouping of that personal property as applied in

mass appraisal techniques for assessing purposes until that personal property is no longer eligible for exemption under section 9m or 9n. A person who claims an exemption for personal property under section 9m or 9n shall provide access to the books and records relating to the description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of that personal property; the customary industrial use for that personal property; and the asset classification grouping of that personal property as applied in mass appraisal techniques for assessing purposes if requested by the assessor of the local tax collecting unit, county equalization department, or department of treasury in any year in which that person claims an exemption for that personal property under section 9m or 9n.

(4) The assessor of a local tax collecting unit shall preserve all affidavits claiming an exemption for personal property filed under sections 9m, 9n, and 9o for not less than 4 years after completion of the assessment roll for which the affidavits are filed.

(5) A supervisor or assessing officer is authorized to assess to a person, firm, or corporation subject to assessment the amount of real and personal property the supervisor or assessing officer considers reasonable and just.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3845;—Am. 1899, Act 154, Imd. Eff. June 23, 1899;—CL 1915, 4016;—CL 1929, 3410;—CL 1948, 211.22;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1996, Act 126, Imd. Eff. Mar. 13, 1996;—Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013.

**Popular name:** Act 206

### **211.22a Personal property examiners; certification; powers; expenses; examination of property.**

Sec. 22a. (1) The state tax commission, upon presentation by representatives of county tax or equalization departments, townships and cities, of satisfactory evidence of education, experience, or by passage of a test conducted by the commission, shall certify a successful applicant as a qualified personal property examiner. A certified personal property examiner may examine only the property or the cost records relating to such property of any corporation, firm, or individual liable to assessment within their county, township or city for property taxes under this act.

(2) Upon written request of a city, village or township assessing officer to examine the property or books of any corporation, firm, or individual, a certified personal property examiner of the county tax or equalization department shall conduct the examination. Where there is no certified personal property examiner in the county equalization department, the examination shall be made by a representative of the state tax commission at the expense of the city, village or township.

(3) Where any corporation, firm or individual is subject to personal property assessment in more than 3 counties of the state then the corporation, firm or individual may request an examination be made at their expense by a representative of the state tax commission at a rate of 1/10 of 1 mill of the gross value of the personal property of said corporation, firm or individual under examination.

**History:** Add. 1969, Act 40, Eff. Dec. 31, 1971.

**Popular name:** Act 206

### **211.23 Statement; filing, preservation, permissible uses, unlawful use, liability for damages.**

Sec. 23. All the statements herein required to be made and received by the supervisor or assessor shall be filed by him, and shall be presented to the board of review hereinafter provided for, or provided for in any act incorporating any village or city, for the use of said board, and after the assessment is reviewed and completed by such board of review, all of the statements shall be deposited in the office of the township or city clerk, and shall be preserved until after the next assessment is made and completed, after which they may be destroyed upon the order of the township board or city or village council, but no such statement shall be used for any other purpose except the making of an assessment for taxes as herein provided, or for enforcing the provisions of this act, and any officer or person who shall make or allow to be made wilfully or knowingly, any other or unlawful use of any such statement, shall be liable to the person making such statement for all damages resulting from such unauthorized or unlawful use of such statement. All the statements received by the supervisor or assessor shall be made available to the county tax or equalization department mandatorily established under section 34 of this act and use of such statements by such county tax or equalization department shall be deemed a use for the purpose of enforcing the provisions of this act.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3846;—CL 1915, 4017;—CL 1929, 3411;—CL 1948, 211.23;—Am. 1964, Act 275, Eff. Aug. 28, 1964.

**Popular name:** Act 206

### **211.23a County-wide appraisal of property for assessment; expenses.**

Sec. 23a. The board of supervisors of any county may employ an independent appraisal firm to make a county-wide appraisal for the purpose of assisting local assessing officers in arriving at a true cash value for assessment purposes and of assisting the board of supervisors in reviewing and equalizing assessments. The expense of such appraisal, when approved by the board of supervisors, shall be paid from the general fund of the county. The purpose of such appraisal is to provide a uniform basis for the assessment of taxes throughout the county in order to apportion the burden of property taxes fairly and equitably among the owners of taxable property.

**History:** Add. 1956, Act 19, Imd. Eff. Mar. 22, 1956.

**Popular name:** Act 206