

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

**211.10 Annual assessment of property.**

Sec. 10.

(1) An assessment of all the property in the state liable to taxation shall be made annually in all townships, villages, and cities by the applicable assessing officer as provided in section 3 of article IX of the state constitution of 1963 and section 27a.

(2) Notwithstanding any provision to the contrary in the act of incorporation or charter of a village, an assessment for village taxes shall be identical to the assessment made by the applicable assessing officer of the township in which the village is located, and tax statements shall set forth clearly the state equalized value and the taxable value of the individual properties in the village upon which authorized millages are levied.

(3) If a nonresident of the taxing unit requests in writing information regarding the assessment of his or her property, the supervisor or assessing officer shall reply to the request within a reasonable length of time.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3833 ;-- CL 1915, 4004 ;-- CL 1929, 3398 ;-- CL 1948, 211.10 ;-- Am. 1964, Act 275, Eff. Aug. 28, 1964 ;-- Am. 1966, Act 288, Imd. Eff. July 12, 1966 ;-- Am. 1991, Act 15, Imd. Eff. May 1, 1991 ;-- Am. 1991, Act 135, Imd. Eff. Nov. 12, 1991 ;-- Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994

**Popular Name:** Act 206

**211.10a Assessment rolls and appraisal cards; inspection and copying.**

Sec. 10a.

All property assessment rolls and property appraisal cards shall be available for inspection and copying during the customary business hours.

**History:** Add. 1973, Act 177, Imd. Eff. Dec. 28, 1973

**Compiler's Notes:** Former MCL 211.10a, which made subject to taxation certain realty acquired by department of conservation and provided for assessment and payment of taxes thereon, was repealed by Act 182 of 1954.

**Popular Name:** Act 206

**211.10b Repealed. 1954, Act 118, Eff. Aug. 13, 1954.**

**Compiler's Notes:** The repealed section provided that state land in Crawford county would be subject to taxation, and provided for payment of taxes by state military board.

**Popular Name:** Act 206

**211.10c State assessor's board; creation; appointment, qualifications, and terms of members; expenses; training courses; examinations; conducting business at public meeting; notice; writings available to public.**

Sec. 10c.

(1) As used in this section and section 10d, "board" means the state assessor's board created by this section. It shall consist of 5 members. The members of the board shall be appointed by the governor and shall be composed of 1 member representing the state tax commission, 1 member representing the township supervisors, 1 member representing the assessors, 1 member representing the county equalization directors, and 1 member representing the

public colleges and universities of the state. The members shall serve at the pleasure of the governor. A member of the board shall not receive compensation but shall be entitled to actual expenses while in the performance of official duties. The board shall conduct training courses in assessment practices and review and approve courses in assessment practices offered by schools and colleges and universities as well as courses that are offered by a state or local unit of government in the techniques and practices of assessments. The board shall prepare and give examinations to determine if assessing officers possess the necessary qualifications for performing the functions of his or her office.

(2) The business which the board may perform shall be conducted at a public meeting of the board held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976.

(3) A writing prepared, owned, used, in the possession of, or retained by the board in the performance of an official function shall be made available to the public in compliance with Act No. 442 of the Public Acts of 1976, being sections 15.231 to 15.246 of the Michigan Compiled Laws.

**History:** Add. 1969, Act 203, Eff. Mar. 20, 1970 ;-- Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978

**Popular Name:** Act 206

**211.10d Annual assessment by certified assessor; training or test; establishment and supervision of school of assessment practices; examination; conditional 6-month certification; certification upon completion of qualifications; assessment if certified assessor unavailable; cost of preparing rolls; certification of assessment roll; cost of training; misdemeanor; rules; certification of director of county tax or equalization department; conditional extensions; vacancy.**

Sec. 10d.

(1) The annual assessment of property shall be made by an assessor who has been certified as qualified by the state tax commission as having successfully completed training in a school of assessment practices or by the passage of a test approved by the state tax commission and conducted by the state tax commission or an agency approved by the state tax commission that will enable the individual to properly discharge the functions of the office. The school shall be established by an approved educational institution in conjunction with the state tax commission and be supervised by the state tax commission and its agents and employees. The state tax commission may determine that a director of a county tax or equalization department or an assessor who has not received the training possesses the necessary qualifications for performing the functions of the office by the passage of an approved examination.

(2) The state tax commission may also grant a conditional 6-month certification to a newly elected assessing officer or an assessing officer appointed to fill an unexpired term if all of the following criteria are met:

(a) The newly elected or appointed assessing officer applies for certification and pays the required filing fee.

(b) The governing body of the assessing district requests the state tax commission to conditionally certify the newly elected or appointed assessing officer.

(c) The newly elected or appointed assessing officer or the governing body of the assessing district submits a statement outlining the course of training he or she plans to pursue.

(d) The period of time for which the conditional certification is requested does not exceed 6 months after the date that he or she assumes office.

(3) Conditional certification under subsection (2) shall not be granted for any assessing district more than once in 4 years.

(4) Conditional certification under subsection (2) shall only be granted to a newly elected or appointed assessing officer in an assessing district that does not exceed a total state equalized valuation of \$125,000,000.00.

(5) Upon presentation of evidence of the successful completion of the qualifications, the assessor shall be certified as qualified by the state tax commission.

(6) An assessing district that does not have an assessor qualified by certification of the state tax commission may employ an assessor so qualified. If an assessing district does not have an assessor qualified by certification of the state tax commission, and has not employed a certified assessor, the assessment shall be made by the county tax or equalization department or the state tax commission and the cost of preparing the rolls shall be charged to the assessing district.

(7) Every lawful assessment roll shall have a certificate attached signed by the certified assessor who prepared or supervised the preparation of the roll. A village that is located in more than 1 assessing district may, in a form and manner prescribed by the state tax commission, request state tax commission approval that the assessment of

property within the village be combined with the assessment of property in 1 of those assessing districts. A certificate attached to an assessment roll pursuant to this subsection shall be in the form prescribed by the state tax commission. If after completing the assessment roll the certified assessor for the assessing district dies or otherwise becomes incapable of certifying the assessment roll, the director of the county tax or equalization department or the state tax commission shall certify the completed assessment roll at no cost to the assessing district.

(8) The assessing district shall assume the cost of training, if a certification is awarded, to the extent of course fees and recognized travel expenditures.

(9) An assessor who certifies an assessment roll over which he or she did not have direct supervision is guilty of a misdemeanor.

(10) The state tax commission shall promulgate rules for the issuance or revocation of certification.

(11) The director of a county tax or equalization department required by section 34 of this act shall be certified by the state tax commission at the level determined to be necessary by the state tax commission before being appointed by the county board of commissioners pursuant to section 34 or before performing or, after March 29, 1985, continuing to perform, the functions of the director of a county tax or equalization department. The state tax commission may grant a conditional extension of 12 months to an individual who is serving as the director of a county tax or equalization department on March 29, 1985 if all of the following conditions are satisfied:

(a) At the time of applying for certification the individual is currently certified at not less than 1 level below the level required by the state tax commission for that county.

(b) The individual applies for certification and pays the required fee.

(c) The county board of commissioners requests the state tax commission to grant the extension.

(d) The individual submits a statement to the state tax commission outlining the course of study he or she intends to pursue to obtain certification.

(12) The state tax commission may grant an additional 6-month extension to the conditional extension described in subsection (11) if the extension is requested by the county board of commissioners and the applicant demonstrates satisfactory progress in the course of study outlined to the state tax commission under subsection (11). In a county in which a vacancy has been created in the position of director of a county tax or equalization department and in which the position was previously filled by an individual certified at the level required by the state tax commission pursuant to this subsection, an individual certified at 1 level below the level required by the state tax commission pursuant to this subsection may serve in the position for 12 months after the vacancy has been created.

**History:** Add. 1969, Act 203, Eff. Mar. 20, 1970 ;-- Am. 1972, Act 243, Imd. Eff. Aug. 3, 1972 ;-- Am. 1979, Act 205, Imd. Eff. Jan. 8, 1980 ;-- Am. 1980, Act 456, Imd. Eff. Jan. 15, 1981 ;-- Am. 1984, Act 19, Eff. Mar. 29, 1985 ;-- Am. 2018, Act 660, Imd. Eff. Dec. 28, 2018

**Compiler's Notes:** Enacting section 1 of Act 660 of 2018 provides: "Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax commission to improve technical support for assessors of record, and transition some assessment services to designated assessors."

**Popular Name:** Act 206

**Admin Rule:** R 211.401 et seq. of the Michigan Administrative Code.

## **211.10e Use of official assessor's manual or any manual approved by state tax commission; records.**

### **Sec. 10e.**

All assessing officials whose duty it is to assess real or personal property on which real or personal property taxes are levied by any taxing unit of the state shall use only the official assessor's manual or a manual approved by the state tax commission consistent with the official assessor's manual, with their latest supplements, as prepared or approved by the state tax commission as a guide in preparing assessments. Beginning with the tax assessing year 1978, all assessing officials shall maintain records relevant to the assessments, including appraisal record cards, personal property records, historical assessment data, tax maps, and, through calendar year 2018, land value maps, consistent with standards set forth in the assessor's manual published by the state tax commission.

**History:** Add. 1986, Act 223, Imd. Eff. Sept. 25, 1986 ;-- Am. 2018, Act 660, Imd. Eff. Dec. 28, 2018

**Compiler's Notes:** Enacting section 1 of Act 660 of 2018 provides: "Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax

commission to improve technical support for assessors of record, and transition some assessment services to designated assessors."

**Popular Name:** Act 206

**211.10f Preparation of certified assessment roll; costs; quality of tax maps and appraisal records; levy of interim taxes; substitution of latest complete assessment roll; effect and labeling of interim tax levy; notice of new assessment; petition for hearing; contents of notice; final levy; reporting difference in tax; sharing additional taxes or credits against tax liability; technical assistance; certified copy of orders; copy of final determination.**

Sec. 10f.

(1) If a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, or if a certified assessor or a board of review for a local tax collecting unit is not in substantial compliance with the provisions of this act, the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll. The commission may order the county tax or equalization department to prepare the roll; may provide for the use of state employees to prepare the roll; or may order the local assessing unit to contract with a commercial appraisal firm to conduct an appraisal of the property in the assessing unit under the supervision of the county tax or equalization department and the commission. The costs of an appraisal and the preparation of the roll by the county tax or equalization department or by the commission shall be paid by the local assessing district as provided by section 10d. The commission shall consider the quality of the tax maps and appraisal records required by section 10e as part of its investigation of the facts before ordering the local assessing unit to contract for an appraisal.

(2) If a certified assessment roll cannot be provided in sufficient time for a summer tax levy, or for the annual levy on December 1, the commission shall order the levy of interim taxes based on the tentative taxable value of individual properties as determined by the commission. Tentative taxable values shall be calculated pursuant to section 27a. State equalized values necessary to determine tentative taxable values shall be determined by the commission, sitting as the state board of equalization, apportioned to the local assessing unit by the county board of commissioners, and apportioned to each property in proportion to the assessed valuation entered in the current uncertified assessment roll. If there is no current assessment roll, the commission shall substitute the latest complete assessment roll for the current roll for the interim tax levy. The payment of a tax levied as an interim tax levy does not constitute a final and ultimate discharge of the taxpayer's liability for the tax levied against that property. An interim tax levy made under this subsection shall be clearly labeled as an "interim tax levy subject to adjustment after an assessment roll is certified".

(3) Within 30 days after the final determination by the commission of the assessed valuation and taxable value for each individual property listed on the assessment roll, the commission shall cause to be mailed a notice of the new assessment and new taxable value to each owner. An owner has the right to petition the tax tribunal directly for a hearing on the assessed valuation or taxable value within 30 days after the date of the notice in the same manner as provided under section 35 of the tax tribunal act, Act No. 186 of the Public Acts of 1973, being section 205.735 of the Michigan Compiled Laws. The notice shall specify each parcel of property, the assessed valuation for the current year, the assessed valuation for the immediately preceding year, the tentative taxable value for the current year, the taxable value for the immediately preceding year, the state equalized valuation for the immediately preceding year, the tentative state equalized valuation for the current year, the net change in the assessed valuation, the net change in the tentative taxable value, and the net change between the tentative state equalized valuation for the current year and the state equalized valuation for the immediately preceding year. The notice shall include a statement informing the owner that an appeal of the assessment or taxable value must be made within 30 days of the date of the assessment notice directly to the tax tribunal and shall also include information on how and where an appeal can be made.

(4) After the final determination of the state equalized valuations and taxable values by the commission, the assessing officer or, if there is no assessing officer, an agent designated by the commission shall determine the difference in tax, if any, between the interim levy and a levy made on the final taxable values as finally determined by the commission, which may be referred to as the "final levy". The final levy shall be at the rates that were approved and ordered spread for the year in which there was not a certified assessment roll.

(5) A difference in the tax determined in subsection (4) shall be reported to the county board of commissioners, which shall order that additional taxes or credits against individual properties be added to or subtracted from the next succeeding annual tax roll, together with a proportionate share of the property tax administration fee, if a fee is charged, applicable to the difference.

(6) Additional taxes collected or credits against the tax liability made under this section shall be shared by taxing units in the respective proportions that they share the revenue received from the final levy.

- (7) The commission shall render technical assistance if necessary to implement this section.
- (8) The commission shall provide the tax tribunal with a certified copy of its orders and a copy of each final determination made under this section.

**History:** Add. 1986, Act 223, Imd. Eff. Sept. 25, 1986 ;-- Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994 ;-- Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996

**Popular Name:** Act 206

**211.10g Audit program; audit of assessing districts; notice of noncompliance; corrective action plan; written petition to challenge determination; designated assessor; costs; definitions.**

Sec. 10g.

(1) Pursuant to subsection (2), on and after December 31, 2021, the state tax commission shall audit the assessing districts in this state to determine if they do all of the following:

(a) Employ or contract with an assessor of record that oversees and administers an annual assessment of all property liable to taxation in the assessing district, as provided in section 10, in accordance with the constitution and laws of this state. For an assessing district that amends its corrective action plan pursuant to subsection (3)(c), its assessor of record must be an advanced assessing officer or a master assessing officer.

(b) Use a computer-assisted mass appraisal system that is approved by the state tax commission as having sufficient software capabilities to meet the requirements of this act and to store and back up necessary data.

(c) Subject to state tax commission guidelines, have and follow a published policy under which its assessor's office is reasonably accessible to taxpayers. A policy under this subdivision must include, at a minimum, the items in subparagraphs (i) to (iv) and should include the item in subparagraph (v) as follows:

(i) A designation, by name, telephone number, and email address, of at least 1 official or employee in the assessor's office to whom taxpayer inquiries may be submitted directly by telephone or email.

(ii) An estimated response time for taxpayer inquiries submitted under subparagraph (i), not to exceed 7 business days.

(iii) Information about how a taxpayer may arrange a meeting with an official or employee of the assessor's office for purposes of discussing an inquiry in person.

(iv) Information about how requests for inspection or production of records maintained by the assessor's office should be made by a taxpayer and how those requests will be handled by the assessor's office.

(v) Information about any process that the assessor's office may have to informally hear and resolve disputes brought by taxpayers before the March meeting of the board of review.

(d) If a city or township building within the assessing district is in an area with broadband internet access, provide taxpayers online access to information regarding its assessment services, including, but not limited to, parcel information, land value studies and documentation, and economic condition factors. As used in this subdivision, "area with broadband internet access" means an area determined by the connect Michigan broadband service industry survey to be served by fixed terrestrial service with advertised speeds of at least 25 megabits per second downstream and 3 megabits per second upstream in the most recent survey available.

(e) Include the contact information described in subdivision (c)(i) in notices to taxpayers concerning assessment changes and exemption determinations, including, but not limited to, notices issued under section 24c.

(f) Ensure that its support staff is sufficiently trained to respond to taxpayer inquiries, require that its assessors maintain their certification levels, and require that its board of review members receive board of review training and updates required and approved by the state tax commission.

(g) Comply with section 44(4) with respect to any property tax administration fee collected under section 44.

(h) Have all of the following:

(i) Properly developed and documented land values.

(ii) An assessment database for which not more than 1% of parcels are in override.

(iii) Properly developed and documented economic condition factors.

(iv) An annual personal property canvass and sufficient personal property records according to developed policy and statutory requirements.

(v) A board of review that operates in accordance with this act.

(vi) An adequate process for determining whether to grant or deny exemptions according to statutory requirements.

(vii) An adequate process for meeting the requirements outlined in the state tax commission's publication entitled, "Supervising Preparation of the Assessment Roll", as those requirements existed on October 1, 2018.

(i) Comply with any other requirement that the state tax commission lawfully promulgates under the



administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328, in the exercise of its authority under this act that expressly states that it is intended as an additional requirement under this subsection.

(2) The state tax commission shall develop and implement an audit program to determine whether an assessing district is in substantial compliance with the requirements in subsection (1). If, after December 31, 2021, the state tax commission determines that an assessing district is not in substantial compliance with the requirements in subsection (1), the state tax commission may initiate the process described in subsection (3) to ensure that the assessing district achieves and maintains substantial compliance with those requirements.

(3) The state tax commission shall develop and implement a process to ensure that all assessing districts in the state achieve and maintain substantial compliance with the requirements in subsection (1). At a minimum, that process must include all of the following actions and procedures:

(a) If the state tax commission determines that an assessing district is not in substantial compliance with the requirements in subsection (1) and elects to initiate the process described in this subsection, the commission shall provide the assessing district with a notice of noncompliance setting forth the reasons the assessing district is not in substantial compliance with the requirements in subsection (1) and requesting that the assessing district develop a corrective action plan approved by its governing body to address those deficiencies. Except as otherwise provided in subdivision (g), an assessing district shall file a corrective action plan requested under this subdivision with the state tax commission within 60 days after receipt of the notice of noncompliance. The state tax commission shall approve a corrective action plan filed under this subdivision or request changes to the plan within 60 days after filing.

(b) No earlier than May 1 and no later than September 1 of the calendar year immediately following the year of the notice described in subdivision (a), or, in the case of a corrective action plan approved by the state tax commission that extends beyond 1 year, no earlier than May 1 and no later than September 1 of the calendar year that is the second calendar year following the year of the notice described in subdivision (a), the state tax commission shall conduct an initial follow-up review with the assessing district and, within 90 days following that review, provide the district with an evaluation of its progress in implementing its corrective action plan and a notice of substantial compliance or noncompliance with the requirements in subsection (1).

(c) Except as otherwise provided in subdivisions (g) and (i), an assessing district that has received a notice of noncompliance as part of an initial follow-up review under subdivision (b) shall elect to either contract with the designated assessor for the county to serve as the district's assessor of record or amend its corrective action plan with the approval of the state tax commission to provide that the assessing district will employ or contract with a new assessor of record, who must be an advanced assessing officer or a master assessing officer, to achieve and maintain substantial compliance with the requirements in subsection (1).

(d) If an assessing district amends its corrective action plan pursuant to subdivision (c), no earlier than May 1 and no later than September 1 of the following calendar year, the state tax commission shall conduct a second follow-up review with the assessing district and, within 90 days following that review, provide the district with an evaluation of its progress in implementing its corrective action plan and a notice of substantial compliance or noncompliance with the requirements in subsection (1).

(e) If the state tax commission, pursuant to subdivision (b) or (d), provides an assessing district a notice of substantial compliance with the requirements in subsection (1), no further follow-up reviews are required under this subsection.

(f) Except as otherwise provided in subdivision (g), if the state tax commission provides an assessing district a notice of noncompliance pursuant to a second follow-up review under subdivision (d) or notifies an assessing district that it has fallen out of substantial compliance less than 5 calendar years after the calendar year a notice of substantial compliance was issued under this subsection, the state tax commission may require the assessing district to contract with the designated assessor for the county to serve as the district's assessor of record. If the state tax commission notifies an assessing district that it has fallen out of substantial compliance with the requirements in subsection (1) more than 4 calendar years after the calendar year a notice of substantial compliance was issued, that notice of noncompliance must be treated as an initial determination of noncompliance under this subsection.

(g) Within 30 days after receiving a notice of noncompliance under subdivisions (a), (b), (d), or (f), an assessing district may file a written petition with the state tax commission challenging the determination. The state tax commission shall arbitrate the dispute based on the documented facts supporting the notice of noncompliance and the information contained in the written petition and may request additional information as needed from the assessing district. If a petition is properly filed under this subdivision, the requirements applicable to an assessing district under subdivisions (a), (c), and (f) do not apply until the state tax commission notifies the assessing district of the results of the arbitration. With respect to the corrective action plan filing requirement in subdivision (a), the 60-day window for filing the plan will run from the date of this notice.

(h) Unless earlier times are agreed to by the state tax commission and the designated assessor, an assessing district that is under contract with a designated assessor under this subsection may petition the state tax commission no sooner than 3 years after commencement of the contract to end its contract with the designated assessor and may subsequently terminate the contract, subject to state tax commission approval, no sooner than 5 years after commencement of the contract. The state tax commission shall approve termination of a contract under this

subdivision if it determines that the assessing district can achieve and maintain substantial compliance with the requirements in subsection (1) using a different assessor of record.

(i) Notwithstanding any other provision of this subsection, the state tax commission may immediately require an assessing district to contract with the designated assessor for the county to serve as the district's assessor of record if after the expiration of 90 days following a second notice of noncompliance under subdivision (b) or the issuance of a notice of arbitration results under subdivision (g), whichever is later, the assessing district has not either contracted with the designated assessor for the county or employed or contracted with a new assessor of record pursuant to subdivision (c) or if both of the following apply:

(i) The assessing district has failed to file an acceptable corrective action plan with the state tax commission under subdivision (a) within 180 days following an initial notice of noncompliance under subdivision (a) or has failed to make a good-faith effort to implement a corrective action plan approved by the state tax commission under subdivision (a) within 240 days following an initial notice of noncompliance under subdivision (a).

(ii) The failure is likely to result in assumption of the assessing district's assessment roll.

(j) A designated assessor may charge an assessing district that is required to contract with the designated assessor under this subsection, and that assessing district shall pay, for the reasonable costs incurred by the designated assessor in serving as the assessing district's assessor of record, including, but not limited to, the costs of overseeing and administering the annual assessment, preparing and defending the assessment roll, and operating the assessing office. The state tax commission shall develop guidelines, which, at a minimum, must provide a means for an assessing district to protest a charge to the state tax commission and a means for the state tax commission to resolve disputes between the designated assessor and the assessing district regarding costs and charges.

(k) A designated assessor is a local assessing unit for purposes of the provisions in section 44 concerning the division and use of any collected property tax administration fees.

(4) Beginning December 31, 2020, every county shall have a designated assessor on file with the state tax commission, subject to all of the following:

(a) Subject to subdivision (d), to designate an assessor as a designated assessor, a county shall provide the state tax commission with an interlocal agreement that designates an individual who will serve as the county's designated assessor and shall petition the state tax commission to approve of the individual as the designated assessor for that county. The interlocal agreement must be executed by the board of commissioners for that county, a majority of the assessing districts in that county, and the individual put forth as the proposed designated assessor. For purposes of this subdivision and subsection (7)(d), an assessing district is considered to be in the county where all of, or in the case of an assessing district that has state equalized value in multiple counties, the largest share of, that assessing district's state equalized value is located.

(b) Except as otherwise provided in subdivision (d), if the state tax commission determines that an individual named in a petition submitted under subdivision (a) is capable of ensuring that contracting assessing districts achieve and maintain substantial compliance with the requirements in subsection (1), it shall approve the petition.

(c) Except as otherwise provided in subdivision (d), if the state tax commission determines that an individual named in a petition submitted under subdivision (a) is not capable of ensuring that contracting assessing districts achieve and maintain substantial compliance with the requirements in subsection (1), it shall reject the petition and request the submission of additional interlocal agreements under subdivision (a) until a suitable assessor has been presented.

(d) Except as otherwise provided in subdivision (e), an approved designated assessor designation may not be revoked and no new designation may be made under subdivision (a) earlier than 5 years following the date of the approved designation.

(e) The state tax commission may designate and approve when required, on an interim basis and pursuant to a formal agreement, an individual to serve as a county's designated assessor and, if applicable, revoke the approved designation of the current designated assessor under the following circumstances and subject to the following time limit:

(i) If the designated assessor dies or becomes incapacitated.

(ii) If the designated assessor was designated and approved based on the designated assessor's employment status and that status materially changes.

(iii) If it determines at any time that the designated assessor is not capable of ensuring that contracting assessing districts achieve and maintain substantial compliance with the requirements in subsection (1).

(iv) An approved designation under this subdivision is effective only until a new assessor has been designated and approved under subdivisions (a) to (c).

(5) A county may elect to forgo the use of a designated assessor as provided in subsection (4) by providing the state tax commission with an interlocal agreement electing to opt out of using a designated assessor. The interlocal agreement must be executed by the board of commissioners for that county and a majority of the assessing districts in that county. For those counties that opt out of use of a designated assessor, the state tax commission shall appoint a designated assessor to act as the assessor of record as required for any assessing district within the county under the provisions of subsection (3). The election to forgo the use of a designated assessor applies to those counties that have previously submitted an interlocal agreement to the state tax commission as required under

subsection (4) and those counties that did not have an interlocal agreement filed with the state tax commission.

(6) If a county does not appoint a designated assessor under subsection (4) or an election is made under subsection (5) to opt out of using a designated assessor, the state tax commission shall appoint an individual to serve as the designated assessor if the local unit is not in substantial compliance under subsection (3)(f) and a designated assessor is needed.

(7) As used in this section:

(a) "Advanced assessing officer" means an individual certified by the state tax commission pursuant to section 10d as a Michigan Advanced Assessing Officer(3) or, if the state tax commission changes its certification designations, an individual certified by the state tax commission to perform functions equivalent in scope, as determined by the state tax commission, to those that previously could have been performed by a Michigan Advanced Assessing Officer(3).

(b) "Assessing district" means a city, township, or joint assessing authority.

(c) "Corrective action plan" means a plan developed by an assessing district that specifically indicates how the assessing district will achieve substantial compliance with the requirements in subsection (1) and when substantial compliance will be achieved.

(d) "Designated assessor" means an individual designated and approved, as provided in subsection (4), to serve a county as the assessor of record for the assessing districts in that county that are required to contract with a designated assessor pursuant to the process specified in subsection (3).

(e) "Master assessing officer" means an individual certified by the state tax commission pursuant to section 10d as a Michigan Master Assessing Officer(4) or, if the state tax commission changes its certification designations, an individual certified by the state tax commission to perform functions equivalent in scope, as determined by the state tax commission, to those that previously could have been performed by a Michigan Master Assessing Officer(4).

(f) "Noncompliance" means that the identified deficiencies, taken together, pose a significant risk that the assessing district is unable to perform the assessing function in conformity with the state constitution and state statute. It is the opposite of substantial compliance and must be determined based on a holistic evaluation of compliance with the requirements in subsection (1), taking into account the anticipated overall impact of the deficiencies on the assessing district's ability to perform the assessment function. A finding of noncompliance may not be based on isolated technical deficiencies.

(g) "Substantial compliance" means that any identified deficiencies do not pose a significant risk that the assessing district is unable to perform the assessment function in conformity with the state constitution and state statute. It is the opposite of noncompliance.

(8) Not later than December 28, 2020, the state tax commission shall adopt and publish guidelines to implement this section. The guidelines must include, at a minimum, minimum standards and model policies to be followed for substantial compliance with the requirements of subsection (1) and must identify those deficiencies that may lead to a finding of noncompliance and those deficiencies that are technical. The state tax commission may update the guidelines as needed to implement this section.

**History:** Add. 2018, Act 660, Imd. Eff. Dec. 28, 2018 ;-- Am. 2024, Act 12, Imd. Eff. Mar. 12, 2024

**Compiler's Notes:** Enacting section 1 of Act 660 of 2018 provides: "Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax commission to improve technical support for assessors of record, and transition some assessment services to designated assessors."

**Popular Name:** Act 206

## **211.11 Corporate property; situs; exemptions.**

### **Sec. 11.**

All corporate real and tangible personal property, except where some other provision is made by law, shall be assessed to the corporation as to a natural person, in the name of the corporation. The place where its office is located in its articles of incorporation shall be deemed its residence if its business is actually transacted at such office; but if it shall establish its principal office in any other place than the place named in its articles of incorporation, then the place where it transacts its principal business shall be deemed its residence for all the purposes of this act. If there is no principal office in this state, then at the place in this state where such corporation or agent transacts business. The property of corporations paying specific taxes shall be exempt as to the property covered by such taxation, except when otherwise provided by law. All other real and tangible personal property of



such corporation shall be taxed under this act.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- Am. 1895, Act 229, Imd. Eff. May 31, 1895 ;-- CL 1897, 3834 ;-- Am. 1903, Act 235, Eff. Sept. 17, 1903 ;-- CL 1915, 4005 ;-- CL 1929, 3399 ;-- CL 1948, 211.11 ;-- Am. 1965, Act 109, Imd. Eff. June 30, 1965

**Popular Name:** Act 206

#### **211.12 Copartnership property; taxable situs; liability of each partner.**

##### **Sec. 12.**

For the purpose of assessing property and collecting taxes, a copartnership shall be treated as an individual, and whenever the name of the owner or occupant of property is required to be entered upon the assessment roll, if such property is owned or occupied by a copartnership, the firm name shall be used. A copartnership shall be deemed to reside in the township, where its business is principally carried on. Each partner shall be liable for the whole tax.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3835 ;-- CL 1915, 4006 ;-- CL 1929, 3400 ;-- CL 1948, 211.12

**Popular Name:** Act 206

#### **211.13 Personal property; taxable situs; persons assessable; assessment roll preparation.**

##### **Sec. 13.**

(1) All tangible personal property, except as otherwise provided in this act, shall be assessed to the owner of that tangible personal property, if known, in the local tax collecting unit in which the tangible personal property is located on tax day as provided in section 2. If the owner is not known and a person is beneficially entitled to tangible personal property or has possession of tangible personal property, the tangible personal property shall be assessed to that person. However, a person with only a security interest and no ownership interest in tangible personal property without possession shall not be assessed as an owner of that tangible personal property.

(2) If tangible personal property is assessed to a person in possession of that tangible personal property, that person, unless contrary to a contractual provision, has a right of action for the amount of the taxes assessed against the owner or person beneficially entitled to that tangible personal property.

(3) An assessing officer is not restricted to any particular period in preparing the assessment roll and may survey, examine, or review property at any time prior to or after the tax day as provided in section 2.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3836 ;-- CL 1915, 4007 ;-- CL 1929, 3401 ;-- Am. 1941, Act 234, Imd. Eff. June 16, 1941 ;-- CL 1948, 211.13 ;-- Am. 1949, Act 285, Eff. Sept. 23, 1949 ;-- Am. 1954, Act 122, Imd. Eff. Apr. 19, 1954 ;-- Am. 1958, Act 209, Eff. Sept. 13, 1958 ;-- Am. 1964, Act 275, Eff. Aug. 28, 1964 ;-- Am. 1966, Act 288, Imd. Eff. July 12, 1966 ;-- Am. 1967, Act 136, Eff. Nov. 2, 1967 ;-- Am. 1998, Act 537, Imd. Eff. Jan. 19, 1999

**Constitutionality:** So long as each taxpayer with inventories in the assessing district has the same right of election and is taxed at the same rate after election, this section withstands the tests of constitutionality. *Ford Motor Company v Michigan State Tax Commission*, 400 Mich 499; 255 NW2d 608 (1977).

**Popular Name:** Act 206

#### **211.14 Personal property; taxable situs.**

##### **Sec. 14.**

(1) All goods and chattels located in a local tax collecting unit other than that in which the owner of the goods or chattels resides shall be assessed in the local tax collecting unit in which the goods or chattels are located.

(2) All animals kept throughout the year in a local tax collecting unit other than that in which the owner of the animals resides shall be assessed to the owner or the person in possession of the animals in the local tax collecting unit in which the animals are kept.

(3) The tangible personal property of minors under guardianship shall be assessed to the guardian in the local tax collecting unit in which the guardian resides, and the personal property of any other person under guardianship shall be assessed to the guardian in the local tax collecting unit in which the ward resides.

(4) Tangible personal property belonging to the estate of a deceased person, in the hands of the executors, administrators, or trustees appointed under the last will and testament of the deceased person, or by order of any court of competent jurisdiction, shall be assessed to the executors, administrators, or trustees in the local tax collecting unit and in the school district in which the deceased person resided, until the executors, administrators, or trustees give notice to the appropriate assessing officer that the estate has been distributed. If the deceased person was a nonresident of this state, the property shall be assessed in the local tax collecting unit in which it is located, to the executors, administrators, or trustees or to the person in possession of the property.

(5) Tangible personal property under the control of a trustee or agent, whether a corporation or a natural person, may be assessed to the trustee or agent in the local tax collecting unit in which the trustee or agent resides, except as otherwise provided. Personal property mortgaged or pledged is considered the property of the person in possession of that personal property and may be assessed to that person. Personal property not otherwise taxed under this act that is in the possession of any person, firm, or corporation using that property in connection with a business conducted for profit is considered the property of that person, firm, or corporation for taxation and shall be assessed to that person, firm, or corporation.

(6) For taxes levied before January 1, 2003, a building situated upon real property of the United States or of this state, or upon the real property of any person, firm, association, or corporation if the owner of the building is not the owner of the fee title to that real property, and if the value of the real property is not assessed to the owner of the building, shall be assessed as personal property to the owner or occupant of the building in the local tax collecting unit in which the real property is located. The building is subject to sale for taxes in the same manner as provided for the sale of personal property. It is not necessary to remove a building for the purpose of sale. For taxes levied after December 31, 2002, buildings and improvements, except buildings and improvements exempt under section 9f or improvements assessable under section 8(h), located upon real property of the United States or of this state, or upon the real property of any person, firm, association, or corporation if the owner of the building is not the owner of the fee title to that real property is considered real property for the purposes of taxation and assessment, and shall be assessed as real property under section 2 to the owner or occupant of the building in the local tax collecting unit in which the buildings are located if the value of the building is not otherwise included in the assessment of the real property. For taxes levied after December 31, 2001, buildings and improvements exempt under section 9f that are located upon the real property of the United States or of this state, or upon the real property of any person, firm, association, or corporation if the owner of the building is not the owner of the fee title to that real property shall be assessed as personal property to the owner or occupant of the building in the local tax collecting unit in which the real property is located.

(7) Tangible personal property of nonresidents of this state and all forest products, owned by residents or nonresidents, or estates of deceased persons, shall be assessed in the local tax collecting unit in which the tangible personal property or forest products are located, to the person or corporation in control of the premises, store, mill, dockyard, piling ground, place of storage, or warehouse where the tangible personal property or forest products are located, on December 31. If tangible personal property or forest products are in transit to a local tax collecting unit within this state, the tangible personal property or forest products shall be assessed in that local tax collecting unit. If tangible personal property or forest products are in transit to some place without this state, the tangible personal property or forest products shall be assessed at the local tax collecting unit in this state nearest to the last boom or sorting gap of the stream in or bordering on this state in which the tangible personal property or forest products will naturally be last floated during transit, and if the transit of the tangible personal property or forest products is to be other than through any watercourse in or bordering on this state, then the assessment shall be made in the local tax collecting unit at the point at which the tangible personal property or forest products will naturally leave this state in the ordinary course of transit. The tangible personal property or forest products in transit to any place without this state shall be assessed to the owner or the person or corporation in possession or control of the tangible personal property or forest products. If the transit of the tangible personal property or forest products will pass through the booms or sorting gaps or into the places of storage of any person or corporation operating upon any stream, then the tangible personal property or forest products may be assessed to that person or corporation. A person or corporation assessed for any tangible personal property or forest products belonging to a nonresident of this state is entitled to recover from the owner of the tangible personal property or forest products by a suit in attachment, garnishment, or for money had and received, any amount that the person or corporation assessed is compelled to pay because of the assessment, shall have a lien upon the tangible personal property or forest products as a security against loss or damage because of being assessed for the tangible personal property or forest products of another, and may retain possession of the tangible personal property or forest products until that lien is satisfied. A person or corporation assessed is not compelled to pay taxes on account of that assessment unless the appropriate assessing officer, at the time of assessment, serves notice in writing on the person or corporation in control of the premises, store, mill, dockyard, piling ground, place of storage, or warehouse that the assessment will be made. An owner or person interested in the tangible personal property or forest products may secure the release

of the tangible personal property or forest products from that lien by giving to the person or corporation assessed a bond in an amount double the probable tax to be assessed on the tangible personal property or forest products, but not less than \$200.00, with 2 sufficient sureties, conditioned for the payment of the tax by the owner or person interested and the saving of the person or corporation assessed from payment of the assessment and from costs, damages, and expenses on account of nonpayment, which bond as to amount and sufficiency of sureties shall be approved by the county clerk of the county in which the assessment is made.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3837 ;-- Am. 1899, Act 32, Imd. Eff. Apr. 8, 1899 ;-- Am. 1907, Act 129, Eff. Sept. 28, 1907 ;-- Am. 1911, Act 182, Eff. Aug. 1, 1911 ;-- CL 1915, 4008 ;-- Am. 1923, Act 163, Eff. Aug. 30, 1923 ;-- Am. 1927, Act 328, Eff. Sept. 5, 1927 ;-- CL 1929, 3402 ;-- Am. 1943, Act 231, Imd. Eff. Apr. 20, 1943 ;-- CL 1948, 211.14 ;-- Am. 1949, Act 285, Eff. Sept. 23, 1949 ;-- Am. 1958, Act 209, Eff. Sept. 13, 1958 ;-- Am. 1959, Act 266, Eff. Mar. 19, 1960 ;-- Am. 1964, Act 275, Eff. Aug. 28, 1964 ;-- Am. 2000, Act 415, Imd. Eff. Jan. 8, 2001 ;-- Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002

**Popular Name:** Act 206

### **211.14a Assessment of property in alternate location; definitions.**

#### **Sec. 14a.**

Notwithstanding any provision of this act to the contrary, including any provision to the contrary in section 13(1) or 14(1), personal property, including exempt personal property, that is located on tax day in an alternate location must not be assessed in that alternate location but instead must be assessed in its ordinary location. As used in this section:

(a) "Alternate location" means the geographic area of a local tax collecting unit in this state that is not the ordinary location of an item of personal property but is the location to which the property was moved.

(b) "Exempt personal property" means personal property exempt from the collection of taxes under this act, including personal property exempt under sections 7 to 7xx and sections 9 to 9p.

(c) "Ordinary location" means the geographic area of a local tax collecting unit in this state where an item of personal property would have been located for its primary use. For purposes of this subdivision, evidence of the ordinary location of personal property includes, but is not limited to, a business location of the owner or other person beneficially entitled to the property or in possession of it, as described in section 13(1), where the property would be deployed if its user did not work from the alternate location.

(d) "Tax day" means that term as described in section 2(2).

**History:** Add. 2020, Act 352, Imd. Eff. Dec. 30, 2020 ;-- Am. 2021, Act 164, Imd. Eff. Dec. 27, 2021 ;-- Am. 2022, Act 240, Imd. Eff. Dec. 14, 2022 ;-- Am. 2023, Act 218, Imd. Eff. Nov. 22, 2023

**Popular Name:** Act 206

### **211.15 Forest products; place of destination; products in transit.**

#### **Sec. 15.**

All forest products in transit on December 31, and thereafter found in the waters or streams of this state or on the banks or shores of any lake, pond or stream of this state, when the same is not at the place where it is to be manufactured, shall be held to have a place of destination at the sorting grounds of the rafting and driving agents or booming company nearest the mouth of the stream, unless the contrary shall be made to appear by the owner or party having the same in charge: Provided, That all lumber, logs, timber, lath, pickets, shingles, posts, cordwood, tanbark, telegraph or telephone poles or railroad ties, that may be piled or left in any yard, railroad reserve, or in any shed, shall not be deemed in transit, but shall be assessed to the person or corporation having control of the yard, railroad reserve, shed or place of storage where the same be situated at the time provided by law for taking such assessment: Provided further, That forest products which have been piled or left on the banks or shores of any lake, pond or stream of this state for more than 6 months shall not be deemed in transit, but shall be assessed as provided in the preceding section.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3838 ;-- CL 1915, 4009 ;-- Am. 1921, Act 214, Eff. Aug. 18, 1921 ;-- CL 1929, 3403 ;-- Am. 1943, Act 231, Imd. Eff. Apr. 20, 1943 ;-- CL 1948, 211.15 ;-- Am. 1949, Act 285, Eff. Sept. 23, 1949 ;-- Am. 1958, Act 209, Eff. Sept. 13, 1958  
**Popular Name:** Act 206

#### **211.16 Forest products; duty of supervisor.**

##### **Sec. 16.**

It shall be the duty of the supervisor of the township in which any such saw logs, timber, railroad ties, telegraph poles or tanbark, cut prior to the time of taking the annual assessment, may be banked or piled, or that may be in transit, to ascertain the amount of such property which may be or may have been in his township or assessment district at any time during the month of January in each year, liable to assessment, by actual view of the same, as far as practicable, and to fix the value of such property, and to assess the same to the owner thereof as herein provided.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3839 ;-- CL 1915, 4010 ;-- CL 1929, 3404 ;-- CL 1948, 211.16 ;-- Am. 1949, Act 285, Eff. Sept. 23, 1949  
**Popular Name:** Act 206

#### **211.17 Taxable situs of personal property; transfer after tax day.**

##### **Sec. 17.**

No change of location or sale of any personal property, after the tax day shall affect the assessment made pursuant thereto. As between school districts and road districts the location of personal property for taxation shall be determined by the same rules as between assessment districts: Provided, That whenever the owner or occupant shall reside upon contiguous tracts or parcels of land which lie in 2 or more assessment districts, then the personal property of such owner or occupant shall be assessed in the assessment district where such owner or occupant resides at the time the assessment is made.

**History:** 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3840 ;-- CL 1915, 4011 ;-- CL 1929, 3405 ;-- Am. 1943, Act 231, Imd. Eff. Apr. 20, 1943 ;-- CL 1948, 211.17 ;-- Am. 1949, Act 285, Eff. Sept. 23, 1949 ;-- Am. 1958, Act 209, Eff. Sept. 13, 1958  
**Popular Name:** Act 206