

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

**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