

House Bill 5358
Sponsor: Rep. Brian Palmer
Committee: Tax Policy

Complete to 12-9-03

A SUMMARY OF HOUSE BILL 5358 AS INTRODUCED 12-9-03

Under the General Property Tax Act, the State Tax Commission is required to certify an applicant as a qualified personal property examiner upon presentation by a county tax or equalization department, a township, or a city of satisfactory evidence of the applicant's education, experience, or upon passage by the applicant of a test conducted by the commission. The bill would amend the act to specify that the commission would be required to certify a person as a qualified personal property examiner if it determined that the applicant had sufficient education and experience and if the applicant passed a commission-conducted examination. The bill would further require a person seeking certification as a personal property examiner to file an application detailing his or her education and experience in property tax administration to the commission.

In addition, the bill would require a person certified as a personal property examiner to relinquish the certificate if not employed by a local tax collecting unit, a county equalization department, or the tax commission. Should the person subsequently become employed by one of the above entities, the commission would be required to return the certificate.

Also, the bill would add a provision regarding the cost of examinations of the property or the books of corporations, firms, and individuals. A local unit currently must bear the cost of an examination if it is carried out by the State Tax Commission (because the county does not have a certified personal property examiner). The bill would specify that the cost of such an examination would be on a per assessment parcel fixed fee basis, with the fee not to exceed the actual cost of providing the examination. The fee could not be based on a percentage of the examination results or contingent on the outcome of the examination.

MCL 211.22a

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