

HOUSE BILL No. 5012

August 13, 2003, Introduced by Reps. Wenke, Newell, Hoogendyk, Kooiman, Palmer, Garfield, Stakoe, Hummel, Sheen, Milosch, Ward, Condino, Farrah, O'Neil, Huizenga and Hune and referred to the Committee on Tax Policy.

A bill to amend 1905 PA 282, entitled

"An act to provide for the assessment of the property, by whomsoever owned, operated or conducted, of railroad companies, union station and depot companies, telegraph companies, telephone companies, sleeping car companies, express companies, car loaning companies, stock car companies, refrigerator car companies, and fast freight companies, and all other companies owning, leasing, running or operating any freight, stock, refrigerator, or any other cars, not being exclusively the property of any railroad company paying taxes upon its rolling stock under the provisions of this act, over or upon the line or lines of any railroad or railroads in this state, and for the levy of taxes thereon by a state board of assessors, and for the collection of such taxes, and to repeal all acts or parts of acts contravening any of the provisions of this act,"

by amending section 12 (MCL 207.12), as amended by 2001 PA 35.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 12. (1) The director of the tax or equalization
2 department in each county in this state, as soon as possible
3 after the equalization of the board of commissioners of the
4 county of the assessment rolls of the municipalities in that
5 county, and not later than December 1 ~~in each year~~ for taxes

1 levied before January 1, 2005 and not later than July 1 for taxes
2 levied after December 31, 2004, shall make a report, duly
3 certified, to the state board of assessors, on a form to be
4 provided by the state board of assessors, of the amount of ad
5 valorem taxes to be raised in the municipalities in that county
6 for state, county, municipal, township, school, and other
7 purposes, including a statement of the aggregate valuation of the
8 property in each of the municipalities in that county, as taken
9 from the assessment rolls of the municipalities for the year in
10 which the equalization is made, and, for taxes levied before
11 January 1, 1995, the state equalized valuation of each
12 municipality and, for taxes levied after December 31, 1994, the
13 taxable value of each municipality.

14 (2) The supervisor or other assessing officer of each
15 township, city, and village in this state shall make, within the
16 time provided in this section, a report to the state board of
17 assessors, on a form to be provided by the state board of
18 assessors, of all ad valorem taxes raised in his or her assessing
19 district for the current year, and, for taxes levied before
20 January 1, 1995, of the state equalized valuation of real and
21 personal property upon which the taxes are levied and, for taxes
22 levied after December 31, 1994, of the taxable value of real and
23 personal property upon which the taxes are levied.

24 (3) If any director of a county tax or equalization
25 department or any supervisor or assessing officer ~~neglects or~~
26 ~~fails to~~ **does not** make the report required by this section
27 within the time provided in this section, the state board of

1 assessors shall inspect and examine or cause an inspection and
2 examination of the records of the board of commissioners or of
3 the proper township, city, or village officers, to procure the
4 information required to arrive at the average rate of taxation in
5 this state.

6 **(4)** Any director of a county tax or equalization department,
7 supervisor, or assessing officer who fails to make the report
8 required by this section is subject to a penalty of \$100.00, to
9 be recovered in an action in the name of the people of this state
10 in any court of competent jurisdiction.

11 Enacting section 1. This amendatory act does not take
12 effect unless Senate Bill No. _____ or House Bill No. 5010
13 (request no. 02479'03) of the 92nd Legislature is enacted into
14 law.