

HOUSE BILL No. 5358

December 9, 2003, Introduced by Reps. Palmer, Hummel, Brandenburg, Robertson, Drolet, Voorhees, Hoogendyk, Acciavatti, Pastor, Hager, Stahl, Bisbee, Garfield, Moolenaar, Meyer, Wenke and Nofs and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 22a (MCL 211.22a).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 22a. (1) ~~The state tax commission, upon presentation~~
2 ~~by representatives of county tax or equalization departments,~~
3 ~~townships and cities, of satisfactory evidence of education,~~
4 ~~experience, or by passage of a test conducted by the commission,~~
5 ~~shall certify a successful applicant as a qualified personal~~
6 ~~property examiner.— The state tax commission shall certify a~~
7 ~~person as a qualified personal property examiner if the state tax~~
8 ~~commission determines that the applicant has sufficient education~~
9 ~~and experience and the applicant passes an examination conducted~~
10 ~~by the state tax commission. A person who seeks certification as~~
11 ~~a personal property examiner shall file an application with the~~

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1 state tax commission detailing the applicant's education and
2 experience in property tax administration. The application shall
3 be in a form prescribed by the state tax commission.

4 (2) A person certified as a qualified personal property
5 examiner shall surrender his or her certificate to the state tax
6 commission if that person is not employed by a local tax
7 collecting unit, a county equalization department, or the state
8 tax commission. The state tax commission shall return a
9 certificate surrendered under this subsection if the qualified
10 personal property examiner who surrendered the certificate is
11 subsequently employed by a local tax collecting unit, county
12 equalization department, or the state tax commission.

13 (3) A certified personal property examiner may examine only
14 the property or the cost records relating to ~~such~~ the property
15 of ~~any~~ a corporation, firm, or individual ~~liable~~ subject to
16 assessment ~~within their~~ for taxes collected under this act in
17 the county, township, or city ~~for property taxes under this act~~
18 in which the corporation, firm, or individual is located.

19 (4) ~~-(2)-~~ Upon written request of the appropriate assessing
20 officer for a city, village, or township ~~assessing officer~~ to
21 examine the property or books of ~~any~~ a corporation, firm, or
22 individual, a certified personal property examiner of the county
23 tax or equalization department shall conduct the examination.
24 ~~Where~~ If there is no certified personal property examiner in
25 the county equalization department, the examination shall be made
26 by a representative of the state tax commission at the expense of
27 the city, village, or township. The cost of an examination shall

1 be on a per assessment parcel fixed fee basis, which fee shall
2 not exceed the actual cost of providing the examination. The
3 examination fee shall not be based on a percentage of the
4 examination results or contingent on the outcome of the
5 examination.

6 (5) ~~(3) Where any~~ If a corporation, firm, or individual is
7 subject to ~~personal property~~ the assessment of personal
8 property in more than 3 counties ~~of the~~ in this state, ~~then~~
9 the corporation, firm, or individual may request an examination
10 ~~be made~~ at their expense by a representative of the state tax
11 commission at a rate of 1/10 of 1 mill of the gross **taxable** value
12 of the personal property ~~of said corporation, firm or individual~~
13 ~~under examination~~ **assessed**.