

HOUSE BILL No. 4686

May 1, 2007, Introduced by Rep. Caswell and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 10c and 10d (MCL 211.10c and 211.10d), section
10d as amended by 1984 PA 19.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 10c. (1) As used in this section and section 10d, "board"
2 means the state assessor's board created by this section. ~~It~~~~THE~~
3 **BOARD** shall consist of 5 members. The members of the board shall be
4 appointed by the governor and shall be composed of 1 member
5 representing the state tax commission, 1 member representing the
6 township supervisors, 1 member representing the assessors, 1 member
7 representing the county equalization directors, and 1 member
8 representing the public colleges and universities of ~~the~~~~THIS~~

1 state. The members **OF THE BOARD** shall serve at the pleasure of the
 2 governor. A member of the board shall not receive compensation but
 3 shall be entitled to actual expenses **INCURRED** while in the
 4 performance of **HIS OR HER** official duties. The board shall conduct
 5 training courses in assessment practices and review and approve
 6 courses in assessment practices offered by schools and colleges and
 7 universities as well as courses that are offered by a state or
 8 local unit of government in the techniques and practices of
 9 assessments. The ~~board~~ **DEPARTMENT OF LABOR AND ECONOMIC GROWTH**
 10 shall prepare and give examinations **TO CANDIDATES VERIFIED BY THE**
 11 **BOARD AS HAVING COMPLETED THE APPROPRIATE TRAINING COURSES** to
 12 determine if assessing officers possess the necessary
 13 qualifications for performing the functions of his or her office.

14 (2) The business ~~which~~ **THAT** the board may perform shall be
 15 conducted at a public meeting of the board held in compliance with
 16 ~~Act No. 267 of the Public Acts of 1976, being sections 15.261 to~~
 17 ~~15.275 of the Michigan Compiled Laws~~ **THE OPEN MEETINGS ACT, 1976 PA**
 18 **267, MCL 15.261 TO 15.275.** Public notice of the time, date, and
 19 place of the meeting shall be given in the manner required by ~~Act~~
 20 ~~No. 267 of the Public Acts of 1976~~ **THE OPEN MEETINGS ACT, 1976 PA**
 21 **267, MCL 15.261 TO 15.275.**

22 (3) A writing prepared, owned, used, in the possession of, or
 23 retained by the board in the performance of an official function
 24 shall be made available to the public in compliance with ~~Act No.~~
 25 ~~442 of the Public Acts of 1976, being sections 15.231 to 15.246 of~~
 26 ~~the Michigan Compiled Laws~~ **THE FREEDOM OF INFORMATION ACT, 1976 PA**
 27 **442, MCL 15.231 TO 15.246.**

1 Sec. 10d. (1) The annual assessment of property shall be made
2 by an assessor who has been certified as qualified by the board as
3 having successfully completed training in a school of assessment
4 practices or by the passage of a test ~~approved by the board~~
5 **PREPARED** and conducted by the ~~board or an agency approved by the~~
6 ~~board~~ **DEPARTMENT OF LABOR AND ECONOMIC GROWTH** that will enable the
7 person to properly discharge the functions of the office. The
8 school shall be established by an approved educational institution
9 in conjunction with the board and be supervised by the board and
10 its agents and employees. The board may determine that a director
11 of an equalization department or an assessor, who has not received
12 the training, possesses the necessary qualifications for performing
13 the functions of the office by the passage of an ~~approved~~
14 examination **PREPARED AND CONDUCTED BY THE DEPARTMENT OF LABOR AND**
15 **ECONOMIC GROWTH.**

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

20 (a) The newly elected or appointed assessing officer makes an
21 application for certification with payment of the required filing
22 fee.

23 (b) The governing body of the local assessing unit requests
24 the board to conditionally certify the newly elected or appointed
25 assessing officer.

26 (c) The newly elected or appointed assessing officer or the
27 governing body submits a statement outlining the course of training

1 he or she plans to pursue.

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

5 (3) Conditional certification shall not be granted for any
6 assessment unit more than once in 4 years.

7 (4) Conditional certification under subsection (2) shall only
8 be granted to a newly elected or appointed assessing officer in an
9 assessment unit ~~which~~**THAT** does not exceed a total state equalized
10 valuation of \$125,000,000.00.

11 (5) Upon presentation of evidence of the successful completion
12 of the qualifications, the assessor shall be certified as qualified
13 by the board.

14 (6) A local assessing district ~~which~~**THAT** does not have an
15 assessor qualified by certification of the board may employ an
16 assessor ~~so~~qualified **BY CERTIFICATION OF THE BOARD**. If a local
17 assessing district does not have an assessor qualified by
18 certification of the board ~~—~~and has not employed a certified
19 assessor, the assessment shall be made by the county tax or
20 equalization department or the state tax commission and the cost of
21 preparing the **ASSESSMENT** rolls shall be charged to the local
22 assessing district.

23 (7) Every lawful assessment roll shall have a certificate
24 attached signed by the certified assessor who prepared or
25 supervised the preparation of the **ASSESSMENT** roll. The certificate
26 shall be in the form prescribed by the state tax commission. If
27 after completing the assessment roll the certified assessor for the

1 local assessing district dies or otherwise becomes incapable of
2 certifying the assessment roll, the county equalization director or
3 the state tax commission shall certify the completed assessment
4 roll at no cost to the local assessing district.

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

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

10 (10) The board shall promulgate rules for the issuance or
11 revocation of certification.

12 (11) The director of a county tax or equalization department
13 required by section 34 ~~of this act shall be certified by the board~~
14 at the level determined to be necessary by the board before being
15 appointed by the county board of commissioners pursuant to section
16 34 or before performing or ~~, after the effective date of this~~
17 ~~subsection, continuing to perform , the functions of the director~~
18 of a county tax or equalization department. ~~The board may grant a~~
19 ~~conditional extension of 12 months to a person who is serving as~~
20 ~~the director of a county tax or equalization department on the~~
21 ~~effective date of this subsection if all of the following~~
22 ~~conditions are satisfied.~~

23 ~~—— (a) At the time of making application for certification the~~
24 ~~person is currently certified at not less than 1 level below the~~
25 ~~level required by the board for that county.~~

26 ~~—— (b) The person makes application for certification with~~
27 ~~payment of the required fee.~~

1 ~~—— (c) The county board of commissioners requests the board to~~
2 ~~grant the extension.~~

3 ~~—— (d) The person submits a statement to the board outlining the~~
4 ~~course of study he or she intends to pursue to obtain~~
5 ~~certification.~~

6 ~~—— The board may grant an additional 6 month extension if the~~
7 ~~extension is requested by the county board of commissioners and the~~
8 ~~applicant demonstrates satisfactory progress in the course of study~~
9 ~~outlined to the board under this subsection. In a county in which a~~
10 ~~vacancy has been created in the position of director of a county~~
11 ~~tax or equalization department and in which the position was~~
12 ~~previously filled by a person certified at the level required by~~
13 ~~the board pursuant to this subsection, a person certified at 1~~
14 ~~level below the level required by the board pursuant to this~~
15 ~~subsection may serve in the position for 12 months after the~~
16 ~~vacancy has been created.~~