

# HOUSE BILL No. 5635

February 22, 2018, Introduced by Rep. Cole and referred to the Committee on Tax Policy.

A bill to amend 1911 PA 44, entitled

"An act to create a state board of equalization; to prescribe its powers and duties; to provide that said board shall be furnished with certain information by the several boards of supervisors and by the state tax commission; to provide for meeting the expense authorized by this act, and to repeal all acts or parts of acts contravening the provisions of this act,"

by amending section 5 (MCL 209.5), as amended by 2001 PA 36.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 5. (1) At the regular meeting of the boards of  
2 commissioners of the several counties held ~~on the Tuesday following~~  
3 ~~the second Monday~~ in April each year, the boards of commissioners  
4 shall equalize the assessment rolls in the manner provided by law.  
5 The equalization ~~shall~~ **MUST** be completed before the first Monday in  
6 May.

7       (2) Before these meetings, each assessing officer shall add up

1 the columns of his or her assessment roll, enumerating the number  
2 of acres of land and the value of the real and personal property  
3 assessed, to show the aggregate of each. The director of the tax or  
4 equalization department of each county shall prepare a tabular  
5 statement from the aggregates of the several rolls of the number of  
6 acres of land and the value of the personal property and each  
7 classification of real property in each township and city as  
8 assessed, and also the aggregate valuation of the personal property  
9 and each classification of real property appearing on each roll as  
10 equalized by the county board of commissioners pursuant to section  
11 34 of the general property tax act, 1893 PA 206, MCL 211.34. The  
12 director of the tax or equalization department shall make a  
13 certified copy of the tabular statement, signed by the chairperson  
14 and clerk of the county board of commissioners and the director of  
15 the tax or equalization department, and shall transmit the  
16 statement to the secretary of the state tax commission on or before  
17 the first Monday in May, who shall present the statement to the  
18 state board of equalization immediately following its organization.  
19 The statement and copy of the statement ~~shall~~**MUST** not embrace any  
20 property assessed under laws enacted pursuant to section 5 of  
21 article ~~9-IX~~ of the state constitution of 1963, or on which  
22 specific taxes are imposed, or for which alternative means of  
23 taxation in lieu of general ad valorem taxation are provided by  
24 law.

25 Enacting section 1. This amendatory act takes effect 90 days  
26 after the date it is enacted into law.