

HOUSE BILL NO. 6431

November 12, 2020, Introduced by Reps. Bolden, Meerman and Steven Johnson and referred to the Committee on Government Operations.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending sections 24e, 29, 34a, 51, 78m, 79a, and 152 (MCL
211.24e, 211.29, 211.34a, 211.51, 211.78m, 211.79a, and 211.152),
section 24e as amended by 2002 PA 197, section 34a as amended by
1986 PA 138, section 51 as amended by 2012 PA 57, section 78m as
amended by 2014 PA 501, and section 79a as added by 1999 PA 133.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 24e. (1) As used in this section:

1 (a) "Additional millage rate" means a millage rate for
2 operating purposes in excess of the millage rate permitted by
3 subsection (2).

4 (b) "Additions" means that term as defined in section 34d.

5 (c) "Base tax rate" means a millage rate for a local unit of
6 government equal to the dollar amount of taxes levied for operating
7 purposes for the concluding fiscal year from existing property
8 divided by the taxable value of existing property for ad valorem
9 property tax levies for the ensuing fiscal year.

10 (d) "Concluding fiscal year" means the fiscal year of the
11 taxing unit immediately preceding the fiscal year for which a
12 limitation under this section is applied or calculated.

13 (e) "Ensuing fiscal year" means the fiscal year of the taxing
14 unit for which a limitation under this section is applied or
15 calculated.

16 (f) "Existing property" means all property against which ad
17 valorem property taxes were levied by a local unit for its
18 concluding fiscal year, minus all property that is considered
19 losses for purposes of ad valorem property tax levies of the local
20 unit for the ensuing fiscal year.

21 (g) "Local unit of government" or "taxing unit" means a city,
22 village, township, charter township, county, charter county, local
23 school district, intermediate school district, community college
24 district, or authority.

25 (h) "Losses" means that term as defined in section 34d.

26 (i) "Operating purposes" means all purposes for which ad
27 valorem property taxes are levied by the taxing unit other than the
28 levy of ad valorem property taxes to provide local school districts
29 revenue that is deposited in a building and site fund, or to pay

1 principal and interest due on a bond or note if and to the extent
2 the ad valorem taxes levied for this purpose are in addition to
3 charter or statutory limitations, as authorized by the revised
4 municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821.

5 (2) Except as provided by subsection (3), unless the taxing
6 unit complies with section 16 of the uniform budgeting and
7 accounting act, 1968 PA 2, MCL 141.436, the governing body of a
8 taxing unit shall not levy ad valorem property taxes for operating
9 purposes for an ensuing fiscal year of the taxing unit that yield
10 an amount more than the sum of the taxes levied at the base tax
11 rate on additions within the taxing unit for the ensuing fiscal
12 year plus an amount equal to the taxes levied for operating
13 purposes for the concluding fiscal year on existing property. If
14 the taxing unit is a county, for purposes of this calculation the
15 resulting sum ~~shall~~**must** be reduced by an amount equal to the
16 estimate of the distribution as certified by the state treasurer to
17 be received by the county ~~pursuant to~~**under** section 10 of the state
18 convention facility development act, 1985 PA 106, MCL 207.630, to
19 the extent that the distribution has been appropriated by the
20 legislature and the estimate has been certified by the state
21 treasurer before the final date on which a county millage rate can
22 be certified for the ensuing year. For purposes of this section,
23 the state treasurer shall certify an amount that is an estimate of
24 the amount to be distributed to each county ~~pursuant to~~**under**
25 section 10 of the state convention facility development act, 1985
26 PA 106, MCL 207.630.

27 (3) Unless the taxing unit complies with section 16 of the
28 uniform budgeting and accounting act, 1968 PA 2, MCL 141.436, a
29 governing body of a taxing unit may approve a levy of an additional

1 millage rate only after providing the notice required by
2 subsections (6) and (9) and holding a public hearing of the
3 governing body as prescribed by subsection (6). To approve the levy
4 of the additional millage rate, the governing body shall adopt a
5 separate resolution or ordinance.

6 (4) If, as a result of an appeal of county equalization or
7 state equalization, the state equalized valuation of a unit of
8 local government changes, and an incorrect amount of property taxes
9 has been levied, the amount of additional tax revenue or the
10 shortage of tax revenue ~~shall~~**must** be deducted from or added to the
11 next regular tax levy for that unit of local government after the
12 determination of the rate authorized ~~pursuant to~~**under** this
13 section. If the legislature makes an appropriation to a county
14 ~~pursuant to~~**under** section 10 of the state convention facility
15 development act, 1985 PA 106, MCL 207.630, after the final date a
16 county millage rate can be certified for the ensuing year, if an
17 appropriation made ~~pursuant to~~**under** section 10 of the state
18 convention facility development act, 1985 PA 106, MCL 207.630, is
19 reduced by an executive order, or if the amount of a distribution
20 ~~pursuant to~~**under** section 10 of the state convention facility
21 development act, 1985 PA 106, MCL 207.630, varies from the
22 estimated amount certified by the state treasurer ~~pursuant to~~**under**
23 subsection (2), the amount of additional tax revenue or the
24 shortage of tax revenue ~~shall~~**must** be deducted from or added to the
25 next regularly estimated amount for purposes of the next required
26 calculations under subsections (2) and (11).

27 (5) If, at any time, the taxing unit determines that the
28 published, proposed additional millage rate or an adopted
29 additional millage rate is insufficient, the taxing unit shall

1 readvertise, hold another public hearing of the governing body,
2 and, if necessary, revote.

3 (6) The public hearing of the governing body of a taxing unit
4 required ~~pursuant to~~ **under** subsections (3) and (5) ~~shall~~ **must** be
5 held for the purpose of receiving testimony and discussing a levy
6 of an additional millage rate for its ensuing fiscal year. In
7 addition to satisfying the requirements under the open meetings
8 act, 1976 PA 267, MCL 15.261 to 15.275, **before January 1, 2022**, the
9 local unit of government or taxing unit shall publish notice of
10 this public hearing in a newspaper of general circulation within
11 the local unit of government or taxing unit. **Beginning January 1,**
12 **2022, the local unit of government or taxing unit shall post notice**
13 **of this public hearing as provided in the local government public**
14 **notice act.** This notice ~~shall~~ **must** be published **or provided** not
15 less than 6 days before the public hearing and may be jointly
16 published **or provided** with the notice of the public hearing on the
17 taxing unit's proposed budget as required by section 2 of 1963 (2nd
18 Ex Sess) PA 43, MCL 141.412, if both public hearings are held
19 jointly. ~~This~~ **The** notice **published or provided** ~~shall~~ **must** specify
20 the time, date, and place of the public hearing and ~~shall~~ **must**
21 include, in addition to other pertinent information the local unit
22 of government or taxing unit may elect to include, a statement
23 indicating the proposed additional millage rate, the percentage by
24 which this proposed additional millage rate would increase revenues
25 for operating purposes from ad valorem property tax levies
26 permitted by operation of subsection (2), the percentage of
27 increased revenue from the immediately preceding year that the
28 taxing unit would receive if the additional millage rate is not
29 approved, and that the date and location the taxing unit plans to

1 take action on the proposed resolution or ordinance will be
 2 announced at the public hearing. ~~This~~ **The** notice **published or**
 3 **provided** ~~shall~~ **must** also provide a statement that the taxing unit
 4 publishing **or providing** the notice has complete authority to
 5 establish the number of mills to be levied from within its
 6 authorized millage rate. ~~The notice~~ **Notices published in a**
 7 **newspaper under this subsection** ~~shall~~ **must** be in not less than 12-
 8 point type, ~~shall~~ **must** be preceded by a headline stating "notice of
 9 a public hearing on increasing property taxes" ~~which shall be in~~
 10 not less than 18-point type, ~~shall~~ **must** be not less than 8 vertical
 11 column inches and 4 horizontal inches, and ~~shall~~ **must** not be placed
 12 in that portion of the newspaper reserved for legal notice and
 13 classified advertisements.

14 (7) The proposed additional millage rate, which is required by
 15 subsection (6) to be part of the notice of the public hearing,
 16 ~~shall~~ **must** be established by a resolution adopted by the governing
 17 body of the taxing unit before conducting the public hearing.

18 (8) Not more than 10 days after a public hearing, a taxing
 19 unit may approve the levy of an additional millage rate, but shall
 20 not approve an additional millage rate that is greater than a
 21 proposed additional millage rate that was published **or provided**
 22 ~~pursuant to~~ **under** subsection (6) and on which the public hearing
 23 has been held.

24 (9) Each local unit shall send timely written notice of the
 25 time, date, and place of a public hearing to be held ~~pursuant to~~
 26 **under** this section to all newspapers of general circulation within
 27 the local unit.

28 (10) This section ~~shall~~ **does** not ~~serve to~~ extend or authorize
 29 the levy of ad valorem property taxes at a tax rate in excess of

1 the maximum permitted by law, or ~~to~~ prevent the reduction of the
 2 tax rate either by action of the governing body of the taxing unit
 3 or pursuant to this act, including sections 34 and 34d. Reductions
 4 in millage rates that may be required by the compound operation of
 5 sections 34 and 34d ~~shall~~ **must** be calculated independently of the
 6 tax rate limitation determined by operation of this section.

7 (11) If the sum of a county's operating property tax levy for
 8 the ensuing fiscal year plus the county's distribution to be
 9 received ~~pursuant to~~ **under** section 10 of the state convention
 10 facility development act, 1985 PA 106, MCL 207.630, exceeds the
 11 product of the county's taxable value for the ensuing fiscal year
 12 times the greater of the county's base tax rate or concluding
 13 fiscal year's operating millage rate, then an amount equal to the
 14 lesser of 50% of the excess or 50% of the state convention facility
 15 development act, **1985 PA 106, MCL 207.621 to 207.640**, distribution
 16 ~~shall~~ **must** be used for substance ~~abuse~~ **use disorder** treatment
 17 programs within the county. The proceeds received by the taxing
 18 unit ~~shall~~ **must** be distributed to ~~the coordinating agency~~
 19 ~~designated for that county pursuant to section 6226 of the public~~
 20 ~~health code, 1978 PA 368, MCL 333.6226, a department-designated~~
 21 **community mental health entity designated under section 274 of the**
 22 **mental health code, 1974 PA 258, MCL 330.1274**, and used only for
 23 substance abuse prevention and treatment programs in the county
 24 from which the proceeds originated.

25 (12) Except as provided in subsection (13), this section
 26 applies to a fiscal year of a taxing unit for which ad valorem
 27 property taxes are levied in 1982 or in any year after 1982. This
 28 section does not apply for the ensuing fiscal year of a local unit
 29 of government that levied ad valorem property taxes for operating

1 purposes of 1 mill or less for its concluding fiscal year.

2 (13) This section does not apply to local school districts in
3 1994.

4 (14) In 1995, the calculations made ~~pursuant to~~**under** this
5 section by local school districts ~~shall~~**must** be made without regard
6 to the exemption provided under section 1211 of the revised school
7 code, 1976 PA 451, MCL 380.1211, and the taxable value of property
8 exempt under section 1211 of the revised school code, 1976 PA 451,
9 MCL 380.1211, is not considered a loss.

10 Sec. 29. (1) On the Tuesday immediately following the first
11 Monday in March, the board of review of each township shall meet at
12 the office of the supervisor, at which time the supervisor shall
13 submit to the board the assessment roll for the current year, as
14 prepared by the supervisor, and the board shall proceed to examine
15 and review the assessment roll.

16 (2) During that day, and the day following, if necessary, the
17 board, of its own motion, or on sufficient cause being shown by a
18 person, shall add to the roll the names of persons, the value of
19 personal property, and the description and value of real property
20 liable to assessment in the township, omitted from the assessment
21 roll. The board shall correct errors in the names of persons, in
22 the descriptions of property ~~upon~~**on** the roll, and in the
23 assessment and valuation of property. The board shall do whatever
24 else is necessary to make the roll comply with this act.

25 (3) The ~~roll~~**board** shall ~~be reviewed~~**review the roll** according
26 to the facts existing on the tax day. The board shall not add to
27 the roll property not subject to taxation on the tax day, and the
28 board shall not remove from the roll property subject to taxation
29 on that day regardless of a change in the taxable status of the

1 property since that day.

2 (4) The board shall pass upon each valuation and each
3 interest, and shall enter the valuation of each, as fixed by the
4 board, in a separate column.

5 (5) The roll as prepared by the supervisor ~~shall~~**must** stand as
6 approved and adopted as the act of the board of review, except as
7 changed by a vote of the board. If for any ~~cause~~**reason** a quorum
8 does not assemble during the days ~~above~~**mentioned in subsections**
9 **(1) and (2)**, the roll as prepared by the supervisor ~~shall~~**must**
10 stand as if approved by the board of review.

11 (6) The business ~~which~~**that** the board may perform ~~shall~~**must**
12 be conducted at a public meeting of the board held in compliance
13 with ~~Act No. 267 of the Public Acts of 1976, being sections 15.261~~
14 ~~to 15.275 of the Michigan Compiled Laws.~~ **the open meetings act,**
15 **1976 PA 267, MCL 15.261 to 15.275.** Public notice of the time, date,
16 and place of the meeting ~~shall~~**must** be given in the manner required
17 by ~~Act No. 267 of the Public Acts of 1976.~~ **Notice** **the open meetings**
18 **act, 1976 PA 267, MCL 15.261 to 15.275. Before January 1, 2022,**
19 **notice** of the date, time, and place of the meeting of the board of
20 review ~~shall~~**must** be given at least 1 week before the meeting by
21 publication in a generally circulated newspaper serving the area.
22 The notice ~~shall~~**must** appear in 3 successive issues of the
23 newspaper where available; otherwise, by the posting of the notice
24 in 5 conspicuous places in the township. **Beginning January 1, 2022,**
25 **public notice of the time, date, and place of the meeting must be**
26 **posted not more than 30 days but not less than 14 days before the**
27 **meeting as provided in the local government public notice act.**

28 (7) ~~When~~**If** the board of review ~~makes a change in~~**changes** the
29 assessment of property or adds property to the assessment roll, the

1 person chargeable with the assessment ~~shall~~**must** be promptly
 2 notified in ~~such a manner as will assure~~**that assures** the person ~~an~~
 3 opportunity to attend the second meeting of the board of review
 4 provided in section 30.

5 Sec. 34a. ~~(1)~~The equalization director of each county shall
 6 prepare a tabular statement each year, by the ~~several~~ cities and
 7 townships of the county, showing the tentative recommended
 8 equalization ratios and estimated multipliers necessary to compute
 9 individual state equalized valuation of real property and of
 10 personal property. ~~The~~**Before January 1, 2022, the** county shall
 11 publish the tabulation in a newspaper of general circulation within
 12 the county on or before the third Monday in February each year. ~~and~~
 13 **Beginning January 1, 2022, the county shall post public notice of**
 14 **the tabulation on or before the third Monday in February each year**
 15 **as provided in the local government public notice act. The county**
 16 **shall** furnish a copy **of the tabulation** to each assessor and to each
 17 of the boards of review in the county and to the state tax
 18 commission. All notices of meetings of the boards of review ~~shall~~
 19 **must** give the tentative ratios and estimated multipliers pertaining
 20 to their jurisdiction. The tentative recommended equalization
 21 ratios and multiplying figures ~~shall~~**must** not prejudice the
 22 equalization procedures of the county board of commissioners or the
 23 state tax commission.

24 ~~(2) If the final equalization multiplier for only the 1986 tax~~
 25 ~~year exceeds the tentative multiplier used in preparing the~~
 26 ~~assessment notice and as a result of action of the state board of~~
 27 ~~equalization or county board of commissioners a taxpayer's~~
 28 ~~assessment as equalized is in excess of 50% of true cash value,~~
 29 ~~that person may appeal directly to the tax tribunal. The appeal~~

~~shall be filed under this subsection during 1986 on or before the third Monday in August and shall be heard in the same manner as other appeals of the tribunal. An appeal pursuant to this subsection shall not result in an equalized value less than the assessed value multiplied by the tentative equalization multiplier used in preparing the assessment notice.~~

Sec. 51. (1) If a township treasurer does not file his or her bond with the county treasurer as prescribed by law and the township board fails to appoint a treasurer to give the bond and deliver a receipt for the bond to the supervisor by December 10, the supervisor shall deliver the tax roll with the necessary warrant directed to the county treasurer, who shall make the collection and return of taxes. The county treasurer, pursuant to the adoption of a resolution by the county board of commissioners, has the same powers and duties to add a property tax administration fee, a late penalty charge, and interest to all taxes collected as conferred upon a township treasurer under section 44. The excess of the amount of property tax administration fees over the expense to the county in collecting the taxes ~~shall~~**must** be returned to the township, and the remainder of the property tax administration fees and any late penalty charges imposed ~~shall~~**must** be credited to the county general fund. For the purpose of collecting the taxes, the county treasurer is vested with all the powers conferred upon the township treasurer and an action may be brought on the county treasurer's bond under the same circumstances as on those of a township treasurer.

(2) A local tax collecting unit that collects a summer property tax shall defer the collection of summer property taxes against the following property for which a deferment is claimed

1 until the following February 15:

2 (a) The principal residence of a taxpayer who meets both of
3 the following conditions:

4 (i) Meets 1 or more of the following conditions:

5 (A) Is a totally and permanently disabled person, blind
6 person, paraplegic, quadriplegic, eligible serviceperson, eligible
7 veteran, or eligible widow or widower, as these persons are defined
8 in chapter 9 of the income tax act of 1967, 1967 PA 281, MCL
9 206.501 to 206.532.

10 (B) Is 62 years of age or older, including the unremarried
11 surviving spouse of a person who was 62 years of age or older at
12 the time of death.

13 (ii) For the prior ~~taxable~~-tax year had a total household
14 income of the following:

15 (A) For taxes levied before January 1, 2005, \$25,000.00, or
16 less.

17 (B) For taxes levied after December 31, 2004 and before
18 January 1, 2006, \$35,000.00, or less.

19 (C) For taxes levied after December 31, 2005 and before
20 January 1, 2007, \$37,500.00, or less.

21 (D) For taxes levied after December 31, 2006, \$40,000.00, or
22 less.

23 (b) Property classified or used as agricultural real property
24 if the gross receipts of the agricultural or horticultural
25 operations in the previous year or the average gross receipts of
26 the operations in the previous 3 years are not less than the
27 household income of the owner in the previous year or the combined
28 household incomes in the previous year of the individual members of
29 a limited liability company or partners of a partnership that owns

1 the agricultural real property. A limited liability company or
 2 partnership may claim the deferment under this section only if the
 3 individual members of the limited liability company or partners of
 4 the partnership qualified for the deferment under this section
 5 before the individual members or partners formed the limited
 6 liability company or partnership.

7 (3) A taxpayer may claim a deferment ~~provided by~~**under**
 8 subsection (2) by filing with the treasurer of the local ~~property~~
 9 tax collecting unit an intent to defer the summer property taxes
 10 that are due and payable in that year without penalty or interest.
 11 Taxes deferred under subsection (2) that are not paid by the
 12 following February 15 are not subject to penalties or interest for
 13 the period of deferment.

14 (4) The intent statement required by subsection (3) ~~shall~~**must**
 15 be on a form prescribed and provided by the department of treasury
 16 to the treasurer of the local ~~property~~-tax collecting unit.

17 (5) The treasurer of the local ~~property~~-tax collecting unit
 18 that collects a summer property tax shall do the following:

19 (a) ~~Cause~~**Before January 1, 2022, cause** a notice of the
 20 availability of the deferment to be published in a newspaper of
 21 general circulation within the local ~~property~~-tax collecting unit
 22 or to be included as an insertion with the tax bill. **Beginning**
 23 **January 1, 2022, post public notice of the availability of the**
 24 **deferment as provided in the local government public notice act or**
 25 **include notice of the availability of the deferment as an insertion**
 26 **with the tax bill.**

27 (b) Assist persons in completing the deferment form.

28 (6) If a local ~~property~~-tax collecting unit that collects a
 29 summer property tax also collects a winter property tax in the same

1 year, a statement of the amount of taxes deferred ~~pursuant to~~**under**
 2 subsection (2) ~~shall~~**must** be in the December tax statement mailed
 3 by the local ~~property~~-tax collecting unit for each summer property
 4 tax payment that was deferred from collection. If a local ~~property~~
 5 tax collecting unit that collects a summer property tax does not
 6 collect a winter property tax in the same year, it shall mail a
 7 statement of the amount of taxes deferred under subsection (2) at
 8 the same time December tax statements are required to be mailed
 9 under section 44.

10 (7) Persons eligible for deferment of summer property taxes
 11 under subsection (2) may file their intent to defer until September
 12 15 or the time the tax would otherwise become subject to interest
 13 or a late penalty charge for late payment, whichever is later.

14 (8) To the extent permitted by the revised school code, 1976
 15 PA 451, MCL 380.1 to 380.1852, or the charter of a local ~~property~~
 16 tax collecting unit, a local ~~property~~-tax collecting unit may
 17 provide for the levy and collection of summer property taxes. The
 18 terms and conditions of collection established by or under an
 19 agreement executed pursuant to the revised school code, 1976 PA
 20 451, MCL 380.1 to 380.1852, or the charter of a local tax
 21 collecting unit govern a summer property tax levy.

22 (9) As used in this section:

23 (a) "Principal residence" means property exempt under section
 24 7cc.

25 (b) "Summer property tax" means a levy of ad valorem property
 26 taxes that first becomes a lien before December 1 of any calendar
 27 year.

28 Sec. 78m. (1) Not later than the first Tuesday in July ~~7~~
 29 immediately succeeding the entry of judgment under section 78k

1 vesting absolute title to tax delinquent property in the
2 foreclosing governmental unit, this state is granted the right of
3 first refusal to purchase property at the greater of the minimum
4 bid or its fair market value by paying that amount to the
5 foreclosing governmental unit if the foreclosing governmental unit
6 is not this state. If this state elects not to purchase the
7 property under its right of first refusal, a city, village, or
8 township may purchase for a public purpose any property located
9 within that city, village, or township set forth in the judgment
10 and subject to sale under this section by payment to the
11 foreclosing governmental unit of the minimum bid. If a city,
12 village, or township does not purchase that property, the county in
13 which that property is located may purchase that property under
14 this section by payment to the foreclosing governmental unit of the
15 minimum bid. If property is purchased by a city, village, township,
16 or county under this subsection, the foreclosing governmental unit
17 shall convey the property to the purchasing city, village,
18 township, or county within 30 days. If property purchased by a
19 city, village, township, or county under this subsection is
20 subsequently sold for an amount in excess of the minimum bid and
21 all costs incurred relating to demolition, renovation,
22 improvements, or infrastructure development, the excess amount
23 ~~shall~~**must** be returned to the delinquent tax property sales
24 proceeds account for the year in which the property was purchased
25 by the city, village, township, or county or, if this state is the
26 foreclosing governmental unit within a county, to the land
27 reutilization fund created under section 78n. Upon the request of
28 the foreclosing governmental unit, a city, village, township, or
29 county that purchased property under this subsection shall provide

1 to the foreclosing governmental unit without cost information
2 regarding any subsequent sale or transfer of the property. This
3 subsection applies to the purchase of property by this state, a
4 city, village, or township, or a county ~~prior to~~ **before** a sale held
5 under subsection (2).

6 (2) Subject to subsection (1), beginning on the third Tuesday
7 in July immediately succeeding the entry of the judgment under
8 section 78k vesting absolute title to tax delinquent property in
9 the foreclosing governmental unit and ending on the immediately
10 succeeding first Tuesday in November, the foreclosing governmental
11 unit, or its authorized agent, at the option of the foreclosing
12 governmental unit, shall hold 1 or more property sales at 1 or more
13 convenient locations at which property foreclosed by the judgment
14 entered under section 78k ~~shall~~ **must** be sold by auction sale, which
15 may include an auction sale conducted via an internet website.

16 ~~Notice~~ **Before January 1, 2022, notice** of the time and location of a
17 sale ~~shall~~ **must** be published not less than 30 days before a sale in
18 a newspaper published and circulated in the county in which the
19 property is located, if there is one. If no newspaper is published
20 in that county, publication ~~shall~~ **must** be made in a newspaper
21 published and circulated in an adjoining county. **Beginning January**
22 **1, 2022, public notice of the time and location of the sales must**
23 **be posted as provided in the local government public notice act not**
24 **less than 30 days before each sale.** Each sale ~~shall~~ **must** be
25 completed before the first Tuesday in November immediately
26 succeeding the entry of judgment under section 78k vesting absolute
27 title to the tax delinquent property in the foreclosing
28 governmental unit. Except as provided in this subsection and
29 subsection (5), property ~~shall~~ **must** be sold to the person bidding

1 the minimum bid, or if a bid is greater than the minimum bid, the
2 highest amount above the minimum bid. The foreclosing governmental
3 unit may sell parcels individually or may offer 2 or more parcels
4 for sale as a group. The minimum bid for a group of parcels ~~shall~~
5 **must** equal the sum of the minimum bid for each parcel included in
6 the group. The foreclosing governmental unit may adopt procedures
7 governing the conduct of the sale and the conveyance of parcels
8 under this section and may cancel the sale ~~prior to~~ **before** the
9 issuance of a deed under this subsection if authorized under the
10 procedures. The foreclosing governmental unit shall require full
11 payment at the close of each day's bidding or by a date not more
12 than 21 days after the sale. Before the foreclosing governmental
13 unit conveys a parcel sold at a sale, the purchaser shall provide
14 the foreclosing governmental unit with proof of payment to the
15 local tax collecting unit in which the property is located of any
16 property taxes owed on the parcel at the time of the sale. A
17 foreclosing governmental unit shall cancel a sale if unpaid
18 property taxes owed on a parcel or parcels at the time of a sale
19 are not paid within 21 days of the sale. If a sale is canceled
20 under this subsection, the foreclosing governmental unit may offer
21 the property to the next highest bidder and convey the property to
22 that bidder under this subsection, subject to the requirements of
23 this subsection for the highest bidder. Not more than 14 days after
24 payment to the foreclosing governmental unit of all amounts
25 required by the highest bidder or the next highest bidder under
26 this subsection, the foreclosing governmental unit shall convey the
27 property by deed to the person bidding the minimum bid, or if a bid
28 is greater than the minimum bid, the highest amount above the
29 minimum bid, or the next highest bidder if the sale to the highest

1 bidder is canceled and the next highest bidder pays the amount
2 required under this section to purchase the property. The deed
3 ~~shall~~**must** vest fee simple title to the property in the person
4 bidding the highest amount above the minimum bid, unless the
5 foreclosing governmental unit discovers a defect in the foreclosure
6 of the property under sections 78 to 78/ or the sale is canceled
7 under this subsection or subsection (5). If this state is the
8 foreclosing governmental unit within a county, the department of
9 treasury ~~shall be~~**is** responsible for conducting the sale of
10 property under this subsection and subsections (4) and (5) on
11 behalf of this state. Before issuing a deed to a person purchasing
12 property under this subsection or subsection (5), the foreclosing
13 governmental unit shall require the person to execute and file with
14 the foreclosing governmental unit an affidavit under penalty of
15 perjury. If the person fails to execute and file the affidavit
16 required by this subsection by the date payment for the property is
17 required under this section, the foreclosing governmental unit
18 shall cancel the sale. An affidavit under this section ~~shall~~**must**
19 indicate that the person meets all of the following conditions:

20 (a) The person does not directly or indirectly hold more than
21 a de minimis legal interest in any property with delinquent
22 property taxes located in the same county as the property.

23 (b) The person is not directly or indirectly responsible for
24 any unpaid civil fines for a violation of an ordinance authorized
25 by section 4/ of the home rule city act, 1909 PA 279, MCL 117.4/, in
26 the local tax collection unit in which the property is located.

27 (3) For sales held under subsection (2), after the conclusion
28 of that sale, and ~~prior to~~**before** any additional sale held under
29 subsection (2), a city, village, or township may purchase any

1 property not previously sold under subsection (1) or (2) by paying
2 the minimum bid to the foreclosing governmental unit. If a city,
3 village, or township does not purchase that property, the county in
4 which that property is located may purchase that property under
5 this section by payment to the foreclosing governmental unit of the
6 minimum bid.

7 (4) If property is purchased by a city, village, township, or
8 county under subsection (3), the foreclosing governmental unit
9 shall convey the property to the purchasing city, village,
10 township, or county within 30 days.

11 (5) All property subject to sale under subsection (2) ~~shall~~
12 **must** be offered for sale at 1 or more sales conducted as required
13 by subsection (2). If the foreclosing governmental unit elects to
14 hold more than 1 sale under subsection (2), the final sale held
15 under subsection (2) ~~shall~~~~must~~ be held not less than 28 days after
16 the immediately preceding sale under subsection (2). At the final
17 sale held under subsection (2), the sale is subject to the
18 requirements of subsection (2), except that the minimum bid ~~shall~~
19 **is** not ~~be~~ required. However, the foreclosing governmental unit may
20 establish a reasonable opening bid at the sale to recover the cost
21 of the sale of the parcel or parcels, and the foreclosing
22 governmental unit shall require a person who held an interest in
23 property sold under this subsection at the time a judgment of
24 foreclosure was entered against the property under section 78k to
25 pay the minimum bid for the property before issuing a deed to the
26 person under subsection (2). If the person fails to pay the minimum
27 bid for the property and other amounts by the date required under
28 this section, the foreclosing governmental unit shall cancel the
29 sale of the property.

1 (6) On or before December 1 immediately succeeding the entry
2 of judgment under section 78k, a list of all property not
3 previously sold by the foreclosing governmental unit under this
4 section ~~shall~~**must** be transferred to the clerk of the city,
5 village, or township in which the property is located. The city,
6 village, or township may object in writing to the transfer of 1 or
7 more parcels of property set forth on that list. On or before
8 December 30 immediately succeeding the entry of judgment under
9 section 78k, all property not previously sold by the foreclosing
10 governmental unit under this section ~~shall~~**must** be transferred to
11 the city, village, or township in which the property is located,
12 except those parcels of property to which the city, village, or
13 township has objected. Property located in both a village and a
14 township may be transferred under this subsection only to a
15 village. The city, village, or township may make the property
16 available under the urban homestead act, 1999 PA 127, MCL 125.2701
17 to 125.2709, or for any other lawful purpose.

18 (7) If property not previously sold is not transferred to the
19 city, village, or township in which the property is located under
20 subsection (6), the foreclosing governmental unit shall retain
21 possession of that property. If the foreclosing governmental unit
22 retains possession of the property and the foreclosing governmental
23 unit is this state, title to the property ~~shall~~**must** vest in the
24 land bank fast track authority created under section 15 of the land
25 bank fast track act, 2003 PA 258, MCL 124.765.

26 (8) A foreclosing governmental unit shall deposit the proceeds
27 from the sale of property under this section into a restricted
28 account designated as the "delinquent tax property sales proceeds
29 for the year ____". The foreclosing governmental unit shall

1 direct the investment of the account. The foreclosing governmental
2 unit shall credit to the account interest and earnings from account
3 investments. ~~Proceeds~~ **The foreclosing governmental unit shall use**
4 **proceeds** in that account ~~shall only be used by the foreclosing~~
5 ~~governmental unit for the following purposes in the following order~~
6 of priority:

7 (a) The delinquent tax revolving fund ~~shall~~ **must** be reimbursed
8 for all taxes, interest, and fees on all of the property, whether
9 or not all of the property was sold.

10 (b) All costs of the sale of property for the year ~~shall~~ **must**
11 be paid.

12 (c) Any costs of the foreclosure proceedings for the year,
13 including, but not limited to, costs of mailing, publication,
14 personal service, and outside contractors ~~shall~~ **must** be paid.

15 (d) Any costs for the sale of property or foreclosure
16 proceedings for any prior year that have not been paid or
17 reimbursed from that prior year's delinquent tax property sales
18 proceeds ~~shall~~ **must** be paid.

19 (e) Any costs incurred by the foreclosing governmental unit in
20 maintaining property foreclosed under section 78k before the sale
21 under this section ~~shall~~ **must** be paid, including costs of any
22 environmental remediation.

23 (f) If the foreclosing governmental unit is not this state,
24 any of the following:

25 (i) Any costs for the sale of property or foreclosure
26 proceedings for any subsequent year that are not paid or reimbursed
27 from that subsequent year's delinquent tax property sales proceeds
28 ~~shall~~ **must** be paid from any remaining balance in any prior year's
29 delinquent tax property sales proceeds account.

1 (ii) Any costs for the defense of title actions.

2 (iii) Any costs incurred in administering the foreclosure and
3 disposition of property forfeited for delinquent taxes under this
4 act.

5 (g) If the foreclosing governmental unit is this state, any
6 remaining balance ~~shall~~**must** be transferred to the land
7 reutilization fund created under section 78n.

8 (h) In 2008 and each year after 2008, if the foreclosing
9 governmental unit is not this state, not later than June 30 of the
10 second calendar year after foreclosure, the foreclosing
11 governmental unit shall submit a written report to its board of
12 commissioners identifying any remaining balance and any contingent
13 costs of title or other legal claims described in subdivisions (a)
14 through (f). All or a portion of any remaining balance, less any
15 contingent costs of title or other legal claims described in
16 subdivisions (a) through (f), may subsequently be transferred into
17 the general fund of the county by the board of commissioners.

18 (9) Two or more county treasurers of adjacent counties may
19 elect to hold a joint sale of property as provided in this section.
20 If 2 or more county treasurers elect to hold a joint sale, property
21 may be sold under this section at a location outside of the county
22 in which the property is located. The sale may be conducted by any
23 county treasurer participating in the joint sale. A joint sale held
24 under this subsection may include or be an auction sale conducted
25 via an internet website.

26 (10) The foreclosing governmental unit shall record a deed for
27 any property transferred under this section with the county
28 register of deeds. The foreclosing governmental unit may charge a
29 fee in excess of the minimum bid and any sale proceeds for the cost

1 of recording a deed under this subsection.

2 (11) For property transferred to this state under subsection
3 (1), a city, village, or township under subsection (6) or retained
4 by a foreclosing governmental unit under subsection (7), all taxes
5 due on the property as of the December 31 following the transfer or
6 retention of the property are canceled effective on that December
7 31.

8 (12) For property sold under this section, transferred to this
9 state under subsection (1), a city, village, or township under
10 subsection (6), or retained by a foreclosing governmental unit
11 under subsection (7), all liens for costs of demolition, safety
12 repairs, debris removal, or sewer or water charges due on the
13 property as of the December 31 immediately succeeding the sale,
14 transfer, or retention of the property are canceled effective on
15 that December 31. This subsection does not apply to liens recorded
16 by the department of ~~environmental quality~~**environment, Great**
17 **Lakes, and energy** under this act or the land bank fast track act,
18 2003 PA 258, MCL 124.751 to 124.774.

19 (13) If property foreclosed under section 78k and held by or
20 under the control of a foreclosing governmental unit is a facility
21 as defined under section 20101 of the natural resources and
22 environmental protection act, 1994 PA 451, MCL 324.20101, ~~prior to~~
23 **before** the sale or transfer of the property under this section, the
24 property is subject to all of the following:

25 (a) Upon reasonable written notice from the department of
26 ~~environmental quality~~**environment, Great Lakes, and energy**, the
27 foreclosing governmental unit shall provide access to the
28 department of ~~environmental quality~~**environment, Great Lakes, and**
29 **energy**, its employees, contractors, and any other person expressly

1 authorized by the department of ~~environmental quality~~ **environment,**
 2 **Great Lakes, and energy** to conduct response activities at the
 3 foreclosed property. Reasonable written notice under this
 4 subdivision may include, but is not limited to, notice by
 5 electronic mail or facsimile, if the foreclosing governmental unit
 6 consents to notice by electronic mail or facsimile ~~prior to~~ **before**
 7 the provision of notice by the department of ~~environmental~~
 8 ~~quality.~~ **environment, Great Lakes, and energy.**

9 (b) If requested by the department of ~~environmental quality~~
 10 **environment, Great Lakes, and energy** to protect public health,
 11 safety, and welfare or the environment, the foreclosing
 12 governmental unit shall grant an easement for access to conduct
 13 response activities on the foreclosed property as authorized under
 14 chapter 7 **of article II** of the natural resources and environmental
 15 protection act, 1994 PA 451, MCL 324.20101 to 324.20302.

16 (c) If requested by the department of ~~environmental quality~~
 17 **environment, Great Lakes, and energy** to protect public health,
 18 safety, and welfare or the environment, the foreclosing
 19 governmental unit shall place and record deed restrictions on the
 20 foreclosed property as authorized under chapter 7 **of article II** of
 21 the natural resources and environmental protection act, 1994 PA
 22 451, MCL 324.20101 to 324.20302.

23 (d) The department of ~~environmental quality~~ **environment, Great**
 24 **Lakes, and energy** may place an environmental lien on the foreclosed
 25 property as authorized under section 20138 of the natural resources
 26 and environmental protection act, 1994 PA 451, MCL 324.20138.

27 (14) If property foreclosed under section 78k and held by or
 28 under the control of a foreclosing governmental unit is a facility
 29 as defined under section 20101 of the natural resources and

environmental protection act, 1994 PA 451, MCL 324.20101, ~~prior to~~
before the sale or transfer of the property under this section, the
 department of ~~environmental quality~~ **environment, Great Lakes, and**
energy shall request and the foreclosing governmental unit shall
 transfer the property to the state land bank fast track authority
 created under section 15 of the land bank fast track act, 2003 PA
 258, MCL 124.765, if all of the following apply:

(a) The department of ~~environmental quality~~ **environment, Great**
Lakes, and energy determines that conditions at a foreclosed
 property are an acute threat to the public health, safety, and
 welfare, to the environment, or to other property.

(b) The department of ~~environmental quality~~ **environment, Great**
Lakes, and energy proposes to undertake or is undertaking state-
 funded response activities at the property.

(c) The department of ~~environmental quality~~ **environment, Great**
Lakes, and energy determines that the sale, retention, or transfer
 of the property other than under this subsection would interfere
 with response activities by the department of ~~environmental~~
~~quality~~ **environment, Great Lakes, and energy**.

(15) A person convicted for executing a false affidavit under
 subsection (5) ~~shall be~~ **is** prohibited from bidding for a property
 or purchasing a property at any sale under this section.

(16) As used in this section:

(a) "Minimum bid" is the minimum amount established by the
 foreclosing governmental unit for which property may be sold under
 this section. The minimum bid ~~shall~~ **must** include all of the
 following:

(i) All delinquent taxes, interest, penalties, and fees due on
 the property. If a city, village, or township purchases the

1 property, the minimum bid ~~shall~~**must** not include any taxes levied
 2 by that city, village, or township and any interest, penalties, or
 3 fees due on those taxes.

4 (ii) The expenses of administering the sale, including all
 5 preparations for the sale. The foreclosing governmental unit shall
 6 estimate the cost of preparing for and administering the annual
 7 sale for purposes of prorating the cost for each property included
 8 in the sale.

9 (b) "Person" means an individual, partnership, corporation,
 10 association, or other legal entity.

11 Sec. 79a. (1) A person ~~who~~**that** holds a tax deed issued on
 12 abandoned property may quiet title to that abandoned property in
 13 the circuit court of the county in which the abandoned property is
 14 located by doing all of the following:

15 (a) The tax deed holder or ~~his or her~~**the holder's** authorized
 16 agent conducts a title search on the abandoned property.

17 (b) After conducting the title search as provided in
 18 subdivision (a), the tax deed holder or ~~his or her~~**the holder's**
 19 authorized agent sends notice by certified mail, return receipt
 20 requested, to the owner and to all persons with a legal interest in
 21 each parcel of abandoned property subject to accelerated
 22 foreclosure under this section, as determined by the records in the
 23 office of the register of deeds and in records maintained by the
 24 county treasurer and the state treasurer. If, for any reason, the
 25 notice cannot be delivered to the last recorded address of the
 26 owner or persons with a legal interest in the abandoned property,
 27 notice ~~shall~~**must** be made by publication. ~~The~~**Before January 1,**
 28 **2022, the** notice ~~shall~~**must** be published for 4 successive weeks,
 29 once each week, in a newspaper published and circulated in the

1 county in which the parcel is located, if there is one. If no
 2 newspaper is published in the county where the parcel is located,
 3 publication ~~shall~~**must** be made in a newspaper published and
 4 circulated in an adjoining county. ~~Publication under this~~
 5 ~~subdivision is subject to the requirements set forth in section~~
 6 ~~65.~~**Beginning January 1, 2022, public notice must be posted as set**
 7 **forth in the local government public notice act.**

8 (c) At the request of the tax deed holder, the building
 9 inspector of the municipality in which the property is located
 10 inspects the property and executes an affidavit attesting that the
 11 abandoned property is vacant, dilapidated, or open to entrance or
 12 trespass. The cost of the inspection ~~shall~~**must** be paid by the tax
 13 deed holder and ~~shall~~**must** be included in the amount necessary to
 14 redeem the property.

15 (d) The tax deed holder or ~~his or her~~**the holder's** authorized
 16 agent posts a notice on the abandoned property not less than 90
 17 days before a foreclosure action is brought under this subsection.

18 (e) The notice required under this subsection ~~shall~~**must**
 19 include, but is not limited to, all of the following:

20 (i) The legal description, parcel number, and, if known, the
 21 street address of the abandoned property.

22 (ii) A statement of the total amount that must be paid to the
 23 county treasurer to redeem the abandoned property within 90 days of
 24 receipt of the notice, including fees to cover the cost of a title
 25 search, publication, and inspection by the municipal building
 26 inspector.

27 (iii) A statement of the person's rights of redemption and
 28 notice that the rights of redemption will expire 90 days after the
 29 person has received notice by mail or publication.

1 (iv) A statement that unless the taxes, interest, penalties,
2 and fees are paid before the 90-day redemption period expires and a
3 judgment of foreclosure is entered, title to the abandoned property
4 ~~shall vest~~ **vests** absolutely in the petitioning tax deed holder.

5 (f) If the abandoned property is not redeemed by the owner or
6 a person with a legal interest in the abandoned property by payment
7 to the county treasurer within 90 days of service of the notice,
8 the tax deed holder may bring an action in the circuit court of the
9 county in which the abandoned property is located and petition the
10 court to issue a judgment to quiet title in favor of the tax deed
11 holder. The tax deed holder shall provide all of the following to
12 the circuit court:

13 (i) An affidavit from the building inspector of the
14 municipality as provided in subdivision (c).

15 (ii) A title search on the abandoned property that identifies
16 all owners and persons with a legal interest in the abandoned
17 property as determined by the records maintained in the office of
18 the register of deeds, the county treasurer, and the state
19 treasurer.

20 (iii) Proofs of service required under this section. If a tax
21 deed holder fails to serve notice on 1 or more persons with a legal
22 interest in the abandoned property as required under this section,
23 service on any other person is not invalidated and the redemption
24 period for any other person is not stayed or extended.

25 (iv) An affidavit from the county treasurer certifying to the
26 lack of payment within the 90-day redemption period.

27 (2) If the circuit court enters a judgment in favor of the
28 petitioning tax deed holder, the circuit court shall foreclose the
29 abandoned property as requested in the petition for foreclosure.

1 The circuit court's judgment ~~shall~~**must** specify all of the
2 following:

3 (a) The legal description and, if known, the street address
4 and parcel number of the abandoned property foreclosed.

5 (b) That fee simple title to the abandoned property foreclosed
6 by the judgment is vested absolutely in the petitioning tax deed
7 holder without any further rights of redemption.

8 (c) That, as of the date of the judgment, all delinquent
9 property taxes, demolition liens, and all other municipal liens of
10 any kind, except future installments of special assessments, are
11 extinguished.

12 (d) That all existing recorded and unrecorded interests in
13 that property are extinguished, except a visible or recorded
14 easement or right-of-way.

15 (e) That the petitioning tax deed holder has good and
16 marketable fee simple title to the property.

17 (3) If a judgment for foreclosure is entered under subsection
18 (2) and all existing recorded and unrecorded interests in a parcel
19 of property are extinguished as provided in the judgment, the
20 owners of any extinguished recorded or unrecorded interest in that
21 property shall not bring an action for possession of the property
22 against any subsequent owner, but may only bring an action to
23 recover monetary damages. An action to recover monetary damages
24 under this subsection ~~shall~~**must** not be brought more than 2 years
25 after a judgment for foreclosure is entered under subsection (2).
26 Monetary damages ~~shall~~**must** be determined as of the date a judgment
27 for foreclosure is entered under subsection (2).

28 (4) For purposes of this section, property ~~shall be~~**is**
29 considered abandoned if all of the following requirements are

1 satisfied:

2 (a) Within 30 days before the commencement of foreclosure
3 proceedings under this section, the tax deed holder mails by
4 certified mail, return receipt requested, to the last known address
5 of the owner and all persons with a legal interest in the abandoned
6 property a notice that the property is abandoned and that the tax
7 deed holder intends to foreclose it.

8 (b) Before commencement of foreclosure proceedings under this
9 section, the tax deed holder executes and records an affidavit in
10 the office of the register of deeds in the county in which the
11 abandoned property is located that states all of the following:

12 (i) That the tax deed holder has mailed to the last known
13 address of the owner and all persons with a legal interest in the
14 abandoned property a notice of abandonment and intention to
15 foreclose pursuant to subdivision (a) and that the owner or any
16 person with a legal interest in the abandoned property has not
17 responded to the notice.

18 (ii) That the tax deed holder or ~~his or her~~ **the holder's**
19 authorized agent has made a personal inspection of the abandoned
20 property and that the inspection did not reveal that the owner or
21 any person with a legal interest in the abandoned property is
22 presently occupying or intends to occupy the abandoned property.

23 (c) The tax deed holder mails by certified mail, return
24 receipt requested, a copy of the affidavit recorded under
25 subdivision (b) to the owner or any person with a legal interest in
26 the abandoned property at his or her last known address before
27 commencing foreclosure proceedings under this section.

28 (d) The owner or any person with a legal interest in the
29 abandoned property, before the judgment of foreclosure is entered,

1 does not give a written affidavit to the tax deed holder and record
 2 a duplicate original in the office of the register of deeds of the
 3 county in which the abandoned property is located stating that the
 4 owner or person with a legal interest in the abandoned property is
 5 occupying or intends to occupy the abandoned property.

6 Sec. 152. (1) After the various assessment rolls required to
 7 be made under this act or under the provisions of any municipal
 8 charter have been passed upon by the several boards of review, and
 9 ~~prior to the~~ **before** making and ~~delivery of~~ **delivering** the tax rolls
 10 to the proper officer for collection of taxes, and in no case later
 11 than the first Monday in May, the ~~several~~ assessment rolls ~~shall be~~
 12 **are** subject to inspection by the state tax commission or by any
 13 member or duly authorized representative ~~thereof.~~ **of the state tax**
 14 **commission.** If it appears to the **state tax** commission after ~~such~~
 15 investigation, or is made to appear to the **state tax** commission by
 16 written complaint of any taxpayer ~~, or~~ assessing officer, that
 17 property subject to taxation has been omitted from or improperly
 18 described ~~upon~~ **on** the roll or individual assessments have not been
 19 made in compliance with law, the **state tax** commission may issue an
 20 order directing the assessor whose assessments are to be reviewed
 21 to appear with ~~his~~ **the** assessment roll and the sworn statements of
 22 the person or persons whose property or whose assessments are to be
 23 considered at a time and place to be stated in the order, the time
 24 to be not less than 14 days from the date of the issuance of the
 25 order, and the place to be at the office of the board of
 26 supervisors at the county seat or at ~~such other~~ **another** place in
 27 the county in which the roll was ~~made~~ **prepared** as the **state tax**
 28 commission ~~shall deem most~~ **considers** convenient for the hearing.
 29 ~~herein provided.~~ A written complaint by a taxpayer or assessing

1 officer ~~shall~~**must** be ~~deemed~~**considered** to have been filed timely
 2 if it was deposited in the United States mail on or before the
 3 first Monday of May. No written complaint of any taxpayer ~~shall~~**may**
 4 be accepted by the state tax commission unless the taxpayer has
 5 protested the assessment ~~from which he appeals~~**subject to appeal** to
 6 the board of review.

7 (2) A notice of the hearing ~~shall~~**must** be sent by ~~registered~~
 8 **certified** mail, ~~with~~ return receipt requested, to all persons whose
 9 assessments are to be considered, at their last known address. ~~7~~
 10 ~~except that where the commission shall conduct~~**However, if the**
 11 **state tax commission conducts** a general review of all assessments
 12 within the taxing district, ~~such~~**before January 1, 2022**, notice
 13 ~~shall~~**must** be by publication in a newspaper published in the
 14 county, if there be any. If no newspaper is published in the
 15 county, then the notice ~~shall~~**must** be by publication in a newspaper
 16 with general circulation in the county, at least 5 days before the
 17 date of the hearings. **Beginning January 1, 2022, public notice of a**
 18 **general review of all assessments within the taxing district must**
 19 **be posted as provided in the local government public notice act not**
 20 **less than 5 days before the date of the hearings.** A copy of the
 21 order ~~shall~~**must** also be served upon the supervisor or assessing
 22 officer ~~in whose~~**with** possession ~~of the assessment roll shall be at~~
 23 least 14 days before he **or she** is required to appear with the
 24 **assessment** roll. The **state tax** commission, or any member or duly
 25 authorized representative ~~thereof~~**, of the state tax commission,**
 26 shall appear at the time and place mentioned in the order, and the
 27 supervisor or assessing officer upon whom notice ~~shall have been~~
 28 **was** served shall **also** appear ~~also~~ with the assessment roll. The
 29 **state tax** commission or any member or duly authorized

1 representatives ~~thereof~~ **of the state tax commission** shall ~~then and~~
 2 ~~there~~ hold a hearing ~~as to~~ **determine** the proper assessment of all
 3 property and persons mentioned in the notice, and all persons
 4 affected or liable to be affected by review of the assessments ~~thus~~
 5 ~~provided for~~ may appear and be heard at the hearing. ~~In any case~~
 6 ~~where~~ **If** the hearings ~~shall be~~ **are** held by a duly authorized
 7 representative of the state tax commission, ~~he~~ **the representative**
 8 shall report the facts brought forth at the hearing to the members
 9 of the state tax commission, who will determine the true and lawful
 10 assessment or change in the description of property as found
 11 necessary.

12 (3) ~~In case~~ **If** the **state tax** commission, or a member thereof,
 13 ~~who shall act in the review, shall determine of the state tax~~
 14 **commission, determines** that the assessments ~~so~~ reviewed are not
 15 assessed according to law, ~~he or they~~ **the state tax commission or**
 16 **member of the state tax commission** shall, in a column provided for
 17 that purpose, place opposite the property ~~the~~ **its** true and lawful
 18 assessment. ~~of it.~~ Any increase or decrease of the assessment ~~by~~
 19 ~~such action shall~~ **must** also increase or decrease the state
 20 equalized ~~value~~ **valuation** of the local **tax collecting** unit ~~wherein~~
 21 **in which** the property is located by the amount that ~~such~~ **the**
 22 property's state equalized ~~value~~ **valuation** has been altered. ~~As to~~
 23 ~~the~~ **For** property not ~~upon~~ **on** the assessment roll, the **state tax**
 24 commission, or member ~~thereof~~ **of the state tax commission** acting in
 25 the review, shall place ~~it upon~~ **that property on** the assessment
 26 roll by proper description and shall place ~~thereafter,~~ in the
 27 proper column **, on the assessment roll** the true cash value of the
 28 property. ~~As to~~ **For** property not properly described ~~upon~~ **on** the
 29 assessment roll, the **state tax** commission, or member ~~thereof~~ **of the**

1 **state tax commission** acting in the review, shall make ~~such any~~
 2 **necessary** change in the description of the property assessed. ~~as is~~
 3 ~~found necessary.~~ The **state tax** commission shall also spread ~~upon on~~
 4 the **assessment** roll a certificate, signed by the ~~chairman~~
 5 **chairperson of the state tax commission**, showing the day and date
 6 on which the assessment roll was reviewed. For appearing with the
 7 roll as required ~~herein under this section~~ the supervisor or
 8 assessing officer ~~shall must~~ receive the same per diem as ~~is~~
 9 received ~~by him~~ while in attendance at the meeting of the board of
 10 supervisors, to be presented to and paid by the proper officer of
 11 the ~~municipality~~ **local tax collecting unit** of which he **or she** is
 12 the assessing officer in the manner as his **or her** other
 13 compensation is paid. In all ~~of its proceedings the contested case~~
 14 ~~provisions of Act No. 197 of the Public Acts of 1952 as amended,~~
 15 ~~shall not be applicable to~~ **of** the state tax commission, ~~and in its~~
 16 ~~determination, article VI, section 28 ,~~ **of article VI** of the **state**
 17 ~~constitution of the state of Michigan shall apply.~~ **1963 applies.** If
 18 the final action of the **state tax** commission or member **of the state**
 19 **tax commission** results in a change in the **property's** assessment,
 20 the **state tax** commission, on a form provided by the **state tax**
 21 commission, shall notify each affected school district, county,
 22 township, and city of its action. ~~When~~ **If** the assessment of any
 23 property has been reviewed by the **state tax** commission ~~as herein~~
 24 ~~authorized, such under this section, that~~ assessment ~~shall must~~ not
 25 be changed for a period of 3 years without the written consent of
 26 the **state tax** commission. ~~Whenever~~ **If** a local ~~assessing district~~
 27 **tax collecting unit** fails to have an assessment roll prepared as
 28 required ~~in under~~ this act and it becomes necessary for the **state**
 29 **tax** commission to assess the ~~properties~~ **property** in the ~~district~~

1 **that local tax collecting unit**, either by its own staff or the
2 county equalization department under direction of the **state tax**
3 commission, the local ~~assessing district~~ **tax collecting unit** shall
4 bear the cost of ~~such~~ **that** assessment and shall reimburse ~~the~~ **this**
5 state or **the** county.

6 Enacting section 1. This amendatory act does not take effect
7 unless Senate Bill No. ____ or House Bill No. 6440 (request no.
8 02449'19) of the 100th Legislature is enacted into law.