

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**  
**ASSESSMENT.**

**211.10 Annual assessment of property.**

**Popular Name:** Act 206

**211.10a Assessment rolls and appraisal cards; inspection and copying.**

**Compiler's Notes:** <Paragraph><P>Former MCL 211.10a, which made subject to taxation certain realty acquired by department of conservation and provided for assessment and payment of taxes thereon, was repealed by Act 182 of 1954.</P></Paragraph>  
**Popular Name:** Act 206

**211.10b Repealed. 1954, Act 118, Eff. Aug. 13, 1954.**

**Compiler's Notes:** <Paragraph><P>The repealed section provided that state land in Crawford county would be subject to taxation, and provided for payment of taxes by state military board.</P></Paragraph>  
**Popular Name:** Act 206

**211.10c State assessor's board; creation; appointment, qualifications, and terms of members; expenses; training courses; examinations; conducting business at public meeting; notice; writings available to public.**

**Popular Name:** Act 206

**211.10d Annual assessment by certified assessor; training or test; establishment and supervision of school of assessment practices; examination; conditional 6-month certification; certification upon completion of qualifications; assessment if certified assessor unavailable; cost of preparing rolls; certification of assessment roll; cost of training; misdemeanor; rules; certification of director of county tax or equalization department; conditional extensions; vacancy.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 660 of 2018 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax commission to improve technical support for assessors of record, and transition some assessment services to designated assessors."</P></Paragraph>  
**Popular Name:** Act 206  
**Admin Rule:** <Paragraph><P>R 211.401 et seq. of the Michigan Administrative Code.</P></Paragraph>

**211.10e Use of official assessor's manual or any manual approved by state tax commission; records.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 660 of 2018 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax commission to improve technical support for assessors of record, and transition some assessment services to designated assessors."</P></Paragraph>

**Popular Name:** Act 206

**211.10f Preparation of certified assessment roll; costs; quality of tax maps and appraisal records; levy of interim taxes; substitution of latest complete assessment roll; effect and labeling of interim tax levy; notice of new assessment; petition for hearing; contents of notice; final levy; reporting difference in tax; sharing additional taxes or credits against tax liability; technical assistance; certified copy of orders; copy of final determination.**

**Popular Name:** Act 206

**211.10g Audit program; audit of assessing districts; notice of noncompliance; corrective action plan; written petition to challenge determination; designated assessor; costs; definitions.**

**Compiler's Notes:** <Paragraph><P>Enacting section 1 of Act 660 of 2018 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. It is the intent of the legislature to appropriate sufficient money to address start-up and training costs associated with this amendatory act, including, but not limited to, necessary costs incurred to train board of review members, increase the number of assessors qualified to serve as assessors of record, facilitate initial designated assessor designations, respond to assessor requests for technical assistance, enhance staff and programming within the state tax commission to improve technical support for assessors of record, and transition some assessment services to designated assessors."</P></Paragraph>

**Popular Name:** Act 206

**211.11 Corporate property; situs; exemptions.**

**Popular Name:** Act 206

**211.12 Copartnership property; taxable situs; liability of each partner.**

**Popular Name:** Act 206

**211.13 Personal property; taxable situs; persons assessable; assessment roll preparation.**

**Constitutionality:** <Paragraph><P>So long as each taxpayer with inventories in the assessing district has the same right of election and is taxed at the same rate after election, this section withstands the tests of constitutionality. <Emph EmphType="underscore">Ford Motor Company</Emph> v <Emph EmphType="underscore">Michigan State Tax Commission</Emph>, 400 Mich 499; 255 NW2d 608 (1977).</P></Paragraph>

**Popular Name:** Act 206

**211.14 Personal property; taxable situs.**

**Popular Name:** Act 206

**211.14a Assessment of property in alternate location; definitions.**

**Popular Name:** Act 206

**211.15 Forest products; place of destination; products in transit.**

**Popular Name:** Act 206

**211.16 Forest products; duty of supervisor.**

**Popular Name:** Act 206

**211.17 Taxable situs of personal property; transfer after tax day.**

**Popular Name:** Act 206