

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

211.19 Statement as to assessable property.

Sec. 19.

(1) A supervisor or other assessing officer, as soon as possible after entering office or as required under the provisions of any charter that makes special provisions for the assessment of property, shall ascertain the taxable property in the assessing district, the person to whom it should be assessed, and that person's residence.

(2) Except as otherwise provided in section 9m, 9n, or 9o(3), the supervisor or other assessing officer shall require any person whom the supervisor or other assessing officer believes has possession of personal property to make a statement of all the personal property of that person whether owned by that person or held for the use of another to be completed and delivered to the supervisor or assessor by February 20 of each year, or, if February 20 of a year is a Saturday, Sunday, or legal holiday, the next day that is not a Saturday, Sunday, or legal holiday of that year. For purposes of a statement delivered by the United States Postal Service, the delivery is timely if the postmark date is on or before the delivery deadline prescribed in this subsection. If the statement is not timely delivered to the supervisor or other assessing officer, a late submission may be filed directly with the March board of review before its final adjournment by submitting the statement prescribed in this subsection. The board of review shall not accept a filing after adjournment of its March meeting. An appeal of a denial by the March board of review may be made by filing a petition with the Michigan tax tribunal within 35 days of the denial notice. A notice the supervisor or other assessing officer provides regarding the statement required under this subsection must also do all of the following:

(a) Notify the person to whom such notice is given of the exemptions available under sections 9m, 9n, and 9o.

(b) Explain where information about those exemptions, the forms and requirements for claiming those exemptions, and the forms for the statement otherwise required under this section are available.

(c) Be sent or delivered by not later than January 10 of each year.

(3) If a supervisor, an assessing officer, a county tax or equalization department provided for in section 34, or the state tax commission considers it necessary to require from any person a statement of real property assessable to that person, it shall notify the person, and that person shall submit the statement.

(4) A local tax collecting unit may provide for the electronic filing of the statement required under subsection (2) or (3).

(5) A statement under subsection (2) or (3) must be in a form prescribed by the state tax commission. If a local tax collecting unit has provided for electronic filing of the statement under subsection (4), the filing format must be as prescribed by the state tax commission. The state tax commission shall not prescribe more than 1 format for electronically filing a statement under subsection (2) or more than 1 format for electronically filing a statement under subsection (3).

(6) A statement under subsection (2) or (3) must be signed manually, by facsimile, or electronically. A supervisor or assessor shall not require that a statement required under subsection (2) or (3) be filed by February 20 of each year.

(7) A supervisor or assessor shall not accept a statement under subsection (2) or (3) as final or sufficient if that statement is not in the proper form or does not contain a manual, facsimile, or electronic signature. A supervisor or assessor shall preserve a statement that is not in the proper form or is not signed as in other cases, and that statement may be used to make the assessment and as evidence in any proceeding regarding the assessment of the person furnishing that statement.

(8) An electronic or facsimile signature for a statement required under this section, a statement required under section 9o(2)(a) or (b), or a combined document required under section 9m or 9n or under section 7 of the state essential services assessment act, 2014 PA 92, MCL 211.1057, must be accepted by a local tax collecting unit.

(9) The department of treasury's use of a statement, or information on a statement, provided under this subsection is subject to section 28(1)(f) of 1941 PA 122, MCL 205.28.

History: 1893, Act 206, Eff. June 12, 1893 ;-- CL 1897, 3842 ;-- CL 1915, 4013 ;-- CL 1929, 3407 ;-- Am. 1943, Act 213, Imd. Eff. Apr. 20, 1943 ;-- CL 1948, 211.19 ;-- Am. 1949, Act 285, Eff. Sept. 23, 1949 ;-- Am. 1958, Act 209, Eff. Sept. 13, 1958 ;-- Am. 1964, Act 275, Eff. Aug. 28, 1964 ;-- Am. 1996, Act 126, Imd. Eff. Mar. 13, 1996 ;-- Am. 2002, Act 267, Imd. Eff. May 9, 2002 ;-- Am. 2013, Act 153, Imd. Eff. Nov. 5, 2013 ;-- Am. 2014, Act 87, Imd. Eff. Apr. 1, 2014 ;-- Am. 2016, Act 108, Imd. Eff. May 6, 2016 ;-- Am. 2017, Act 261, Eff. Dec. 31, 2017 ;-- Am. 2023, Act 176, Eff. Dec. 31, 2023

Compiler's Notes: Enacting section 1 of Act 87 of 2014 provides: "Enacting section 1. The exclusion of generation, transmission, or distribution of electricity for sale from the definition of "industrial processing" under this amendatory act is not intended to affect any other provision of Michigan law or impact the decision in *Detroit Edison Company v Department of Treasury*, court of appeals docket no. 309732."

Popular Name: Act 206