

State Assessors Board

Supervising Preparation of the Assessment Roll

Michigan Compiled Law (MCL) 211.10d(9) states, “An assessor who certifies an assessment roll in which he or she did not have direct supervision is guilty of a misdemeanor.” The State Assessors Board has adopted guidelines to provide direction to the assessing community as to what constitutes supervision of the assessment roll under this statute. Upon receipt of a complaint against an assessing officer’s certification relating to supervision of the assessment roll, the State Assessors Board may investigate the allegation(s) or the Board may ask the State Tax Commission to investigate for the Board. Provided below are the guidelines adopted by the State Assessors Board regarding supervising preparation of the assessment roll:

1. The assessor must sign the pre-Board of Review assessment roll certificate for the current assessment year by the first Monday in March or by the date specified by charter for delivery of the assessment roll to the Board of Review.
2. The assessor or the assessor’s delegate(s) must timely deliver the certified assessment roll (original hard copy) to the local Board of Review for its required March meetings.
3. The assessor or the assessor’s delegate(s) must timely deliver an original hard copy of the assessment roll to the County equalization department. This assessment roll is to have attached a post-Board of Review certificate which must be signed by the assessor.
4. The assessor or the assessor’s delegate(s) must timely provide a copy of the assessor’s database to the County equalization department if so requested by the County equalization department.
5. The assessor must complete, sign, and timely submit State Tax Commission Forms L-4021, L-4022, and L-4025 (including Form L-4025SEV when necessary). These forms are to be submitted to the County equalization department and Form L-4022 is also to be submitted to the State Tax Commission.
6. The assessor must file all required State Tax Commission and equalization forms in a timely manner (in accordance with the State Tax Commission calendar and applicable statutes and administrative rules).
7. The assessor or the assessor’s delegate(s) must perform the following specific duties (if delegated, the assessor must be significantly involved in these tasks):
 - a. Appraise and assess taxable property (including new construction and including ensuring the taxable value uncapping of property following transfers of ownership).
 - b. Prepare and maintain the assessment roll, property descriptions, and other assessment records and have an established procedure to update records on a regular basis.
 - c. Attend Board of Review meetings.
 - d. Attend meetings with the public at the Township or City municipal office facility.
 - e. Assist legal counsel in the prosecution or defense of cases arising out of assessment administration activities.
 - f. Appear before the Michigan Tax Tribunal (both Entire Tribunal and Residential Property and Small Claims Division) to defend property tax appeals.
 - g. Appear before the Township or City governing body when requested.
 - h. Conduct personal property canvasses.
 - i. Ensure the accuracy of land divisions and splits and combinations of parcels.

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- j. Respond to general inquiries for assessment records and inquiries for assessment records made under the Freedom of Information Act. Assessment records identified in MCL 211.10a must be made accessible and available for inspection and copying by the public regardless of the location of the records (e.g., local unit public offices, office/home of the Township supervisor, office/home of the assessor, other). The assessor must identify when records are available for inspection and copying as required by MCL 211.10a.
 - k. Provide reports to the Township or City governing body when requested.
 - l. Ensure that the mass appraisal methods and procedures employed are in compliance with requirements of the *Uniform Standards of Professional Appraisal Practice*.
8. Pursuant to MCL 211.10e, the assessor or the assessor's delegate(s) must use only a current version of the State Tax Commission *Assessor's Manual* or another manual currently approved by the State Tax Commission.
9. Pursuant to MCL 211.10e, the assessor or the assessor's delegate(s) must use and maintain the following assessment records:
- a. Appraisal record card system
 - b. Personal property record system
 - c. Tax maps
 - d. Land value studies and maps
 - e. Economic condition factor determinations
 - f. Current year assessment roll
 - g. Photos of dwellings and outbuildings affixed to appraisal record cards and/or stored electronically using assessing software
 - h. Homeowner's principal residence and qualified agricultural property exemption documents
 - i. Record of site visits to individual parcels
10. The assessor or the assessor's delegate(s) must see that the assessment roll contains the following information:
- a. Name and address of property owner
 - b. Legal description or approved parcel identification number
 - c. School district code
 - d. Property classification
 - e. Assessed valuation
 - f. Capped valuation
 - g. Taxable valuation
 - h. Board of Review valuation column
 - i. Michigan Tax Tribunal and/or State Tax Commission valuation column
 - j. Homeowner's principal residence or qualified agricultural property exemption percentage
 - k. Date of last transfer of ownership
 - l. Leasehold improvements identifier, if applicable
 - m. The value of non-considered improvements (under MCL 211.27), if applicable
11. The assessor or the assessor's delegate(s) must see that the true cash value on the appraisal record cards matches the true cash value indicated by the assessed value on the assessment roll.