

**SUBSTITUTE FOR  
HOUSE BILL NO. 6049**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending sections 10d, 10e, and 28 (MCL 211.10d, 211.10e, and  
211.28), section 10d as amended by 1984 PA 19, section 10e as added  
by 1986 PA 223, and section 28 as amended by 2006 PA 143, and by  
adding section 10g.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 10d. (1) The annual assessment of property shall be made  
2 by an assessor who has been certified as qualified by the ~~board~~  
3 **STATE TAX COMMISSION** as having successfully completed training in a  
4 school of assessment practices or by the passage of a test approved  
5 by the ~~board~~**STATE TAX COMMISSION** and conducted by the ~~board~~**STATE**  
6 **TAX COMMISSION** or an agency approved by the ~~board~~**STATE TAX**

1 **COMMISSION** that will enable the ~~person~~**INDIVIDUAL** to properly  
 2 discharge the functions of the office. The school shall be  
 3 established by an approved educational institution in conjunction  
 4 with the ~~board~~**STATE TAX COMMISSION** and be supervised by the ~~board~~  
 5 **STATE TAX COMMISSION** and its agents and employees. The ~~board~~**STATE**  
 6 **TAX COMMISSION** may determine that a director of ~~an~~**A COUNTY TAX OR**  
 7 equalization department or an assessor ~~who~~ has not received the  
 8 training ~~who~~ possesses the necessary qualifications for performing  
 9 the functions of the office by the passage of an approved  
 10 examination.

11 (2) The ~~board~~**STATE TAX COMMISSION** may also grant a  
 12 conditional 6-month certification to a newly elected assessing  
 13 officer or an assessing officer appointed to fill an unexpired term  
 14 if all of the following criteria are met:

15 (a) The newly elected or appointed assessing officer ~~makes an~~  
 16 ~~application~~**APPLIES** for certification ~~with payment of~~**AND PAYS** the  
 17 required filing fee.

18 (b) The governing body of the ~~local~~ assessing unit **DISTRICT**  
 19 requests the ~~board~~**STATE TAX COMMISSION** to conditionally certify  
 20 the newly elected or appointed assessing officer.

21 (c) The newly elected or appointed assessing officer or the  
 22 governing body **OF THE ASSESSING DISTRICT** submits a statement  
 23 outlining the course of training he or she plans to pursue.

24 (d) The period of time for which the conditional certification  
 25 is requested does not exceed 6 months after the date that he or she  
 26 assumes office.

27 (3) Conditional certification **UNDER SUBSECTION (2)** shall not

1 be granted for any ~~assessment unit~~ **ASSESSING DISTRICT** more than  
2 once in 4 years.

3 (4) Conditional certification under subsection (2) shall only  
4 be granted to a newly elected or appointed assessing officer in an  
5 ~~assessment unit which~~ **ASSESSING DISTRICT THAT** does not exceed a  
6 total state equalized valuation of \$125,000,000.00.

7 (5) Upon presentation of evidence of the successful completion  
8 of the qualifications, the assessor shall be certified as qualified  
9 by the ~~board~~ **STATE TAX COMMISSION**.

10 (6) ~~A local~~ **AN** assessing district ~~which~~ **THAT** does not have an  
11 assessor qualified by certification of the ~~board~~ **STATE TAX**  
12 **COMMISSION** may employ an assessor so qualified. If ~~a local~~ **AN**  
13 assessing district does not have an assessor qualified by  
14 certification of the ~~board~~ **STATE TAX COMMISSION**, and has not  
15 employed a certified assessor, the assessment shall be made by the  
16 county tax or equalization department or the state tax commission  
17 and the cost of preparing the rolls shall be charged to the ~~local~~  
18 assessing district.

19 (7) Every lawful assessment roll shall have a certificate  
20 attached signed by the certified assessor who prepared or  
21 supervised the preparation of the roll. ~~The~~ **A VILLAGE THAT IS**  
22 **LOCATED IN MORE THAN 1 ASSESSING DISTRICT MAY, IN A FORM AND MANNER**  
23 **PRESCRIBED BY THE STATE TAX COMMISSION, REQUEST STATE TAX**  
24 **COMMISSION APPROVAL THAT THE ASSESSMENT OF PROPERTY WITHIN THE**  
25 **VILLAGE BE COMBINED WITH THE ASSESSMENT OF PROPERTY IN 1 OF THOSE**  
26 **ASSESSING DISTRICTS. A certificate ATTACHED TO AN ASSESSMENT ROLL**

1 **PURSUANT TO THIS SUBSECTION** shall be in the form prescribed by the  
 2 state tax commission. If after completing the assessment roll the  
 3 certified assessor for the ~~local~~-assessing district dies or  
 4 otherwise becomes incapable of certifying the assessment roll, the  
 5 **DIRECTOR OF THE** county **TAX OR** equalization ~~director~~-**DEPARTMENT** or  
 6 the state tax commission shall certify the completed assessment  
 7 roll at no cost to the ~~local~~-assessing district.

8 (8) The ~~local~~-assessing district shall assume the cost of  
 9 training, if a certification is awarded, to the extent of course  
 10 fees and recognized travel expenditures.

11 (9) An assessor who certifies an assessment roll ~~in~~-**OVER** which  
 12 he or she did not have direct supervision is guilty of a  
 13 misdemeanor.

14 (10) The ~~board~~-**STATE TAX COMMISSION** shall promulgate rules for  
 15 the issuance or revocation of certification.

16 (11) The director of a county tax or equalization department  
 17 required by section 34 of this act shall be certified by the ~~board~~  
 18 **STATE TAX COMMISSION** at the level determined to be necessary by the  
 19 ~~board~~-**STATE TAX COMMISSION** before being appointed by the county  
 20 board of commissioners pursuant to section 34 or before performing  
 21 or, after ~~the effective date of this subsection,~~ **MARCH 29, 1985,**  
 22 continuing to perform, the functions of the director of a county  
 23 tax or equalization department. The ~~board~~-**STATE TAX COMMISSION** may  
 24 grant a conditional extension of 12 months to ~~a person~~-**AN**  
 25 **INDIVIDUAL** who is serving as the director of a county tax or  
 26 equalization department on ~~the effective date of this subsection~~  
 27 **MARCH 29, 1985** if all of the following conditions are satisfied:

1 (a) At the time of ~~making application~~ **APPLYING** for  
2 certification the ~~person~~ **INDIVIDUAL** is currently certified at not  
3 less than 1 level below the level required by the ~~board~~ **STATE TAX**  
4 **COMMISSION** for that county.

5 (b) The ~~person makes application~~ **INDIVIDUAL APPLIES** for  
6 certification ~~with payment of~~ **AND PAYS** the required fee.

7 (c) The county board of commissioners requests the ~~board~~ **STATE**  
8 **TAX COMMISSION** to grant the extension.

9 (d) The ~~person~~ **INDIVIDUAL** submits a statement to the ~~board~~  
10 **STATE TAX COMMISSION** outlining the course of study he or she  
11 intends to pursue to obtain certification.

12 (12) The ~~board~~ **STATE TAX COMMISSION** may grant an additional 6-  
13 month extension **TO THE CONDITIONAL EXTENSION DESCRIBED IN**  
14 **SUBSECTION (11)** if the extension is requested by the county board  
15 of commissioners and the applicant demonstrates satisfactory  
16 progress in the course of study outlined to the ~~board~~ **STATE TAX**  
17 **COMMISSION** under ~~this~~ subsection **(11)**. In a county in which a  
18 vacancy has been created in the position of director of a county  
19 tax or equalization department and in which the position was  
20 previously filled by a ~~person~~ **AN INDIVIDUAL** certified at the level  
21 required by the ~~board~~ **STATE TAX COMMISSION** pursuant to this  
22 subsection, a ~~person~~ **AN INDIVIDUAL** certified at 1 level below the  
23 level required by the ~~board~~ **STATE TAX COMMISSION** pursuant to this  
24 subsection may serve in the position for 12 months after the  
25 vacancy has been created.

26 Sec. 10e. All assessing officials ~~whose~~ whose duty it is to assess

1 real or personal property on which real or personal property taxes  
2 are levied by any taxing unit of the state ~~shall~~ use only the  
3 official assessor's manual or ~~any~~ **A** manual approved by the state  
4 tax commission ~~consistent~~ with the official assessor's manual,  
5 with their latest supplements, as prepared or approved by the state  
6 tax commission as a guide in preparing assessments. Beginning with  
7 the tax assessing year 1978, all assessing officials shall maintain  
8 records relevant to the assessments, including appraisal record  
9 cards, personal property records, historical assessment data, tax  
10 maps, and, **THROUGH CALENDAR YEAR 2018**, land value maps, consistent  
11 with standards set forth in the assessor's manual published by the  
12 state tax commission.

13 **SEC. 10G. (1) PURSUANT TO SUBSECTION (2), ON AND AFTER**  
14 **DECEMBER 31, 2021, THE STATE TAX COMMISSION SHALL AUDIT THE**  
15 **ASSESSING DISTRICTS IN THIS STATE TO DETERMINE IF THEY DO ALL OF**  
16 **THE FOLLOWING:**

17 **(A) EMPLOY OR CONTRACT WITH AN ASSESSOR OF RECORD THAT**  
18 **OVERSEES AND ADMINISTERS AN ANNUAL ASSESSMENT OF ALL PROPERTY**  
19 **LIABLE TO TAXATION IN THE ASSESSING DISTRICT, AS PROVIDED IN**  
20 **SECTION 10, IN ACCORDANCE WITH THE CONSTITUTION AND LAWS OF THIS**  
21 **STATE. FOR AN ASSESSING DISTRICT THAT AMENDS ITS CORRECTIVE ACTION**  
22 **PLAN PURSUANT TO SUBSECTION (3) (C), ITS ASSESSOR OF RECORD MUST BE**  
23 **AN ADVANCED ASSESSING OFFICER OR A MASTER ASSESSING OFFICER.**

24 **(B) USE A COMPUTER-ASSISTED MASS APPRAISAL SYSTEM THAT IS**  
25 **APPROVED BY THE STATE TAX COMMISSION AS HAVING SUFFICIENT SOFTWARE**  
26 **CAPABILITIES TO MEET THE REQUIREMENTS OF THIS ACT AND TO STORE AND**  
27 **BACK UP NECESSARY DATA.**

1 (C) SUBJECT TO STATE TAX COMMISSION GUIDELINES, HAVE AND  
2 FOLLOW A PUBLISHED POLICY UNDER WHICH ITS ASSESSOR'S OFFICE IS  
3 REASONABLY ACCESSIBLE TO TAXPAYERS. A POLICY UNDER THIS SUBDIVISION  
4 MUST INCLUDE, AT A MINIMUM, THE ITEMS IN SUBPARAGRAPHS (i) TO (iv)  
5 AND SHOULD INCLUDE THE ITEM IN SUBPARAGRAPH (v) AS FOLLOWS:

6 (i) A DESIGNATION, BY NAME, TELEPHONE NUMBER, AND ELECTRONIC  
7 MAIL ADDRESS, OF AT LEAST 1 OFFICIAL OR EMPLOYEE IN THE ASSESSOR'S  
8 OFFICE TO WHOM TAXPAYER INQUIRIES MAY BE SUBMITTED DIRECTLY BY  
9 TELEPHONE OR ELECTRONIC MAIL.

10 (ii) AN ESTIMATED RESPONSE TIME FOR TAXPAYER INQUIRIES  
11 SUBMITTED UNDER SUBPARAGRAPH (i), NOT TO EXCEED 7 BUSINESS DAYS.

12 (iii) INFORMATION ABOUT HOW A TAXPAYER MAY ARRANGE A MEETING  
13 WITH AN OFFICIAL OR EMPLOYEE OF THE ASSESSOR'S OFFICE FOR PURPOSES  
14 OF DISCUSSING AN INQUIRY IN PERSON.

15 (iv) INFORMATION ABOUT HOW REQUESTS FOR INSPECTION OR  
16 PRODUCTION OF RECORDS MAINTAINED BY THE ASSESSOR'S OFFICE SHOULD BE  
17 MADE BY A TAXPAYER AND HOW THOSE REQUESTS WILL BE HANDLED BY THE  
18 ASSESSOR'S OFFICE.

19 (v) INFORMATION ABOUT ANY PROCESS THAT THE ASSESSOR'S OFFICE  
20 MAY HAVE TO INFORMALLY HEAR AND RESOLVE DISPUTES BROUGHT BY  
21 TAXPAYERS BEFORE THE MARCH MEETING OF THE BOARD OF REVIEW.

22 (D) IF A CITY OR TOWNSHIP BUILDING WITHIN THE ASSESSING  
23 DISTRICT IS IN AN AREA WITH BROADBAND INTERNET ACCESS, PROVIDE  
24 TAXPAYERS ONLINE ACCESS TO INFORMATION REGARDING ITS ASSESSMENT  
25 SERVICES, INCLUDING, BUT NOT LIMITED TO, PARCEL INFORMATION, LAND  
26 VALUE STUDIES AND DOCUMENTATION, AND ECONOMIC CONDITION FACTORS. AS

1 USED IN THIS SUBDIVISION, "AREA WITH BROADBAND INTERNET ACCESS"  
2 MEANS AN AREA DETERMINED BY THE CONNECT MICHIGAN BROADBAND SERVICE  
3 INDUSTRY SURVEY TO BE SERVED BY FIXED TERRESTRIAL SERVICE WITH  
4 ADVERTISED SPEEDS OF AT LEAST 25 MEGABITS PER SECOND DOWNSTREAM AND  
5 3 MEGABITS PER SECOND UPSTREAM IN THE MOST RECENT SURVEY AVAILABLE.

6 (E) INCLUDE THE CONTACT INFORMATION DESCRIBED IN SUBDIVISION  
7 (C) (i) IN NOTICES TO TAXPAYERS CONCERNING ASSESSMENT CHANGES AND  
8 EXEMPTION DETERMINATIONS, INCLUDING, BUT NOT LIMITED TO, NOTICES  
9 ISSUED UNDER SECTION 24C.

10 (F) ENSURE THAT ITS SUPPORT STAFF IS SUFFICIENTLY TRAINED TO  
11 RESPOND TO TAXPAYER INQUIRIES, REQUIRE THAT ITS ASSESSORS MAINTAIN  
12 THEIR CERTIFICATION LEVELS, AND REQUIRE THAT ITS BOARD OF REVIEW  
13 MEMBERS RECEIVE BOARD OF REVIEW TRAINING AND UPDATES REQUIRED AND  
14 APPROVED BY THE STATE TAX COMMISSION.

15 (G) COMPLY WITH SECTION 44(4) WITH RESPECT TO ANY PROPERTY TAX  
16 ADMINISTRATION FEE COLLECTED UNDER SECTION 44.

17 (H) HAVE ALL OF THE FOLLOWING:

18 (i) PROPERLY DEVELOPED AND DOCUMENTED LAND VALUES.

19 (ii) AN ASSESSMENT DATABASE FOR WHICH NOT MORE THAN 1% OF  
20 PARCELS ARE IN OVERRIDE.

21 (iii) PROPERLY DEVELOPED AND DOCUMENTED ECONOMIC CONDITION  
22 FACTORS.

23 (iv) AN ANNUAL PERSONAL PROPERTY CANVASS AND SUFFICIENT  
24 PERSONAL PROPERTY RECORDS ACCORDING TO DEVELOPED POLICY AND  
25 STATUTORY REQUIREMENTS.

26 (v) A BOARD OF REVIEW THAT OPERATES IN ACCORDANCE WITH THIS  
27 ACT.



1           (vi) AN ADEQUATE PROCESS FOR DETERMINING WHETHER TO GRANT OR  
2 DENY EXEMPTIONS ACCORDING TO STATUTORY REQUIREMENTS.

3           (vii) AN ADEQUATE PROCESS FOR MEETING THE REQUIREMENTS OUTLINED  
4 IN THE STATE TAX COMMISSION'S PUBLICATION ENTITLED, "SUPERVISING  
5 PREPARATION OF THE ASSESSMENT ROLL", AS THOSE REQUIREMENTS EXISTED  
6 ON OCTOBER 1, 2018.

7           (1) COMPLY WITH ANY OTHER REQUIREMENT THAT THE STATE TAX  
8 COMMISSION LAWFULLY PROMULGATES UNDER THE ADMINISTRATIVE PROCEDURES  
9 ACT OF 1969, 1969 PA 306, MCL 24.201 TO 24.328, IN THE EXERCISE OF  
10 ITS AUTHORITY UNDER THIS ACT THAT EXPRESSLY STATES THAT IT IS  
11 INTENDED AS AN ADDITIONAL REQUIREMENT UNDER THIS SUBSECTION.

12           (2) THE STATE TAX COMMISSION SHALL DEVELOP AND IMPLEMENT AN  
13 AUDIT PROGRAM TO DETERMINE WHETHER AN ASSESSING DISTRICT IS IN  
14 SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS IN SUBSECTION (1). IF,  
15 AFTER DECEMBER 31, 2021, THE STATE TAX COMMISSION DETERMINES THAT  
16 AN ASSESSING DISTRICT IS NOT IN SUBSTANTIAL COMPLIANCE WITH THE  
17 REQUIREMENTS IN SUBSECTION (1), THE STATE TAX COMMISSION MAY  
18 INITIATE THE PROCESS DESCRIBED IN SUBSECTION (3) TO ENSURE THAT THE  
19 ASSESSING DISTRICT ACHIEVES AND MAINTAINS SUBSTANTIAL COMPLIANCE  
20 WITH THOSE REQUIREMENTS.

21           (3) THE STATE TAX COMMISSION SHALL DEVELOP AND IMPLEMENT A  
22 PROCESS TO ENSURE THAT ALL ASSESSING DISTRICTS IN THE STATE ACHIEVE  
23 AND MAINTAIN SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS IN  
24 SUBSECTION (1). AT A MINIMUM, THAT PROCESS SHALL INCLUDE ALL OF THE  
25 FOLLOWING ACTIONS AND PROCEDURES:

26           (A) IF THE STATE TAX COMMISSION DETERMINES THAT AN ASSESSING

1 DISTRICT IS NOT IN SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS IN  
2 SUBSECTION (1) AND ELECTS TO INITIATE THE PROCESS DESCRIBED IN THIS  
3 SUBSECTION, THE COMMISSION SHALL PROVIDE THE ASSESSING DISTRICT  
4 WITH A NOTICE OF NONCOMPLIANCE SETTING FORTH THE REASONS THE  
5 ASSESSING DISTRICT IS NOT IN SUBSTANTIAL COMPLIANCE WITH THE  
6 REQUIREMENTS IN SUBSECTION (1) AND REQUESTING THAT THE ASSESSING  
7 DISTRICT DEVELOP A CORRECTIVE ACTION PLAN APPROVED BY ITS GOVERNING  
8 BODY TO ADDRESS THOSE DEFICIENCIES. EXCEPT AS OTHERWISE PROVIDED IN  
9 SUBDIVISION (G), AN ASSESSING DISTRICT SHALL FILE A CORRECTIVE  
10 ACTION PLAN REQUESTED UNDER THIS SUBDIVISION WITH THE STATE TAX  
11 COMMISSION WITHIN 60 DAYS AFTER RECEIPT OF THE NOTICE OF  
12 NONCOMPLIANCE. THE STATE TAX COMMISSION SHALL APPROVE A CORRECTIVE  
13 ACTION PLAN FILED UNDER THIS SUBDIVISION OR REQUEST CHANGES TO THE  
14 PLAN WITHIN 60 DAYS AFTER FILING.

15 (B) NO EARLIER THAN MAY 1 AND NO LATER THAN SEPTEMBER 1 OF THE  
16 CALENDAR YEAR IMMEDIATELY FOLLOWING THE YEAR OF THE NOTICE  
17 DESCRIBED IN SUBDIVISION (A), OR, IN THE CASE OF A CORRECTIVE  
18 ACTION PLAN APPROVED BY THE STATE TAX COMMISSION THAT EXTENDS  
19 BEYOND 1 YEAR, NO EARLIER THAN MAY 1 AND NO LATER THAN SEPTEMBER 1  
20 OF THE CALENDAR YEAR THAT IS THE SECOND CALENDAR YEAR FOLLOWING THE  
21 YEAR OF THE NOTICE DESCRIBED IN SUBDIVISION (A), THE STATE TAX  
22 COMMISSION SHALL CONDUCT AN INITIAL FOLLOW-UP REVIEW WITH THE  
23 ASSESSING DISTRICT AND, WITHIN 90 DAYS FOLLOWING THAT REVIEW,  
24 PROVIDE THE DISTRICT WITH AN EVALUATION OF ITS PROGRESS IN  
25 IMPLEMENTING ITS CORRECTIVE ACTION PLAN AND A NOTICE OF SUBSTANTIAL  
26 COMPLIANCE OR NONCOMPLIANCE WITH THE REQUIREMENTS IN SUBSECTION  
27 (1).

1           (C) EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISIONS (G) AND (I),  
2 AN ASSESSING DISTRICT THAT HAS RECEIVED A NOTICE OF NONCOMPLIANCE  
3 AS PART OF AN INITIAL FOLLOW-UP REVIEW UNDER SUBDIVISION (B) SHALL  
4 ELECT TO EITHER CONTRACT WITH THE DESIGNATED ASSESSOR FOR THE  
5 COUNTY TO SERVE AS THE DISTRICT'S ASSESSOR OF RECORD OR AMEND ITS  
6 CORRECTIVE ACTION PLAN WITH THE APPROVAL OF THE STATE TAX  
7 COMMISSION TO PROVIDE THAT THE ASSESSING DISTRICT WILL EMPLOY OR  
8 CONTRACT WITH A NEW ASSESSOR OF RECORD, WHO SHALL BE AN ADVANCED  
9 ASSESSING OFFICER OR A MASTER ASSESSING OFFICER, TO ACHIEVE AND  
10 MAINTAIN SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS IN SUBSECTION  
11 (1).

12           (D) IF AN ASSESSING DISTRICT AMENDS ITS CORRECTIVE ACTION PLAN  
13 PURSUANT TO SUBDIVISION (C), NO EARLIER THAN MAY 1 AND NO LATER  
14 THAN SEPTEMBER 1 OF THE FOLLOWING CALENDAR YEAR, THE STATE TAX  
15 COMMISSION SHALL CONDUCT A SECOND FOLLOW-UP REVIEW WITH THE  
16 ASSESSING DISTRICT AND, WITHIN 90 DAYS FOLLOWING THAT REVIEW,  
17 PROVIDE THE DISTRICT WITH AN EVALUATION OF ITS PROGRESS IN  
18 IMPLEMENTING ITS CORRECTIVE ACTION PLAN AND A NOTICE OF SUBSTANTIAL  
19 COMPLIANCE OR NONCOMPLIANCE WITH THE REQUIREMENTS IN SUBSECTION  
20 (1).

21           (E) IF THE STATE TAX COMMISSION, PURSUANT TO SUBDIVISION (B)  
22 OR (D), PROVIDES AN ASSESSING DISTRICT A NOTICE OF SUBSTANTIAL  
23 COMPLIANCE WITH THE REQUIREMENTS IN SUBSECTION (1), NO FURTHER  
24 FOLLOW-UP REVIEWS ARE REQUIRED UNDER THIS SUBSECTION.

25           (F) EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISION (G), IF THE  
26 STATE TAX COMMISSION PROVIDES AN ASSESSING DISTRICT A NOTICE OF

1 NONCOMPLIANCE PURSUANT TO A SECOND FOLLOW-UP REVIEW UNDER  
2 SUBDIVISION (D) OR NOTIFIES AN ASSESSING DISTRICT THAT IT HAS  
3 FALLEN OUT OF SUBSTANTIAL COMPLIANCE LESS THAN 5 CALENDAR YEARS  
4 AFTER THE CALENDAR YEAR A NOTICE OF SUBSTANTIAL COMPLIANCE WAS  
5 ISSUED UNDER THIS SUBSECTION, THE STATE TAX COMMISSION MAY REQUIRE  
6 THE ASSESSING DISTRICT TO CONTRACT WITH THE DESIGNATED ASSESSOR FOR  
7 THE COUNTY TO SERVE AS THE DISTRICT'S ASSESSOR OF RECORD. IF THE  
8 STATE TAX COMMISSION NOTIFIES AN ASSESSING DISTRICT THAT IT HAS  
9 FALLEN OUT OF SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS IN  
10 SUBSECTION (1) MORE THAN 4 CALENDAR YEARS AFTER THE CALENDAR YEAR A  
11 NOTICE OF SUBSTANTIAL COMPLIANCE WAS ISSUED, THAT NOTICE OF  
12 NONCOMPLIANCE SHALL BE TREATED AS AN INITIAL DETERMINATION OF  
13 NONCOMPLIANCE UNDER THIS SUBSECTION.

14 (G) WITHIN 30 DAYS AFTER RECEIVING A NOTICE OF NONCOMPLIANCE  
15 UNDER SUBDIVISIONS (A), (B), (D), OR (F), AN ASSESSING DISTRICT MAY  
16 FILE A WRITTEN PETITION WITH THE STATE TAX COMMISSION CHALLENGING  
17 THE DETERMINATION. THE STATE TAX COMMISSION SHALL ARBITRATE THE  
18 DISPUTE BASED ON THE DOCUMENTED FACTS SUPPORTING THE NOTICE OF  
19 NONCOMPLIANCE AND THE INFORMATION CONTAINED IN THE WRITTEN PETITION  
20 AND MAY REQUEST ADDITIONAL INFORMATION AS NEEDED FROM THE ASSESSING  
21 DISTRICT. IF A PETITION IS PROPERLY FILED UNDER THIS SUBDIVISION,  
22 THE REQUIREMENTS APPLICABLE TO AN ASSESSING DISTRICT UNDER  
23 SUBDIVISIONS (A), (C), AND (F) DO NOT APPLY UNTIL THE STATE TAX  
24 COMMISSION NOTIFIES THE ASSESSING DISTRICT OF THE RESULTS OF THE  
25 ARBITRATION. WITH RESPECT TO THE CORRECTIVE ACTION PLAN FILING  
26 REQUIREMENT IN SUBDIVISION (A), THE 60-DAY WINDOW FOR FILING THE  
27 PLAN WILL RUN FROM THE DATE OF THIS NOTICE.

1           (H) UNLESS EARLIER TIMES ARE AGREED TO BY THE STATE TAX  
2 COMMISSION AND THE DESIGNATED ASSESSOR, AN ASSESSING DISTRICT THAT  
3 IS UNDER CONTRACT WITH A DESIGNATED ASSESSOR UNDER THIS SUBSECTION  
4 MAY PETITION THE STATE TAX COMMISSION NO SOONER THAN 3 YEARS AFTER  
5 COMMENCEMENT OF THE CONTRACT TO END ITS CONTRACT WITH THE  
6 DESIGNATED ASSESSOR AND MAY SUBSEQUENTLY TERMINATE THE CONTRACT,  
7 SUBJECT TO STATE TAX COMMISSION APPROVAL, NO SOONER THAN 5 YEARS  
8 AFTER COMMENCEMENT OF THE CONTRACT. THE STATE TAX COMMISSION SHALL  
9 APPROVE TERMINATION OF A CONTRACT UNDER THIS SUBDIVISION IF IT  
10 DETERMINES THAT THE ASSESSING DISTRICT CAN ACHIEVE AND MAINTAIN  
11 SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS IN SUBSECTION (1)  
12 USING A DIFFERENT ASSESSOR OF RECORD.

13           (I) NOTWITHSTANDING ANY OTHER PROVISION OF THIS SUBSECTION,  
14 THE STATE TAX COMMISSION MAY IMMEDIATELY REQUIRE AN ASSESSING  
15 DISTRICT TO CONTRACT WITH THE DESIGNATED ASSESSOR FOR THE COUNTY TO  
16 SERVE AS THE DISTRICT'S ASSESSOR OF RECORD IF AFTER THE EXPIRATION  
17 OF 90 DAYS FOLLOWING A SECOND NOTICE OF NONCOMPLIANCE UNDER  
18 SUBDIVISION (B) OR THE ISSUANCE OF A NOTICE OF ARBITRATION RESULTS  
19 UNDER SUBDIVISION (G), WHICHEVER IS LATER, THE ASSESSING DISTRICT  
20 HAS NOT EITHER CONTRACTED WITH THE DESIGNATED ASSESSOR FOR THE  
21 COUNTY OR EMPLOYED OR CONTRACTED WITH A NEW ASSESSOR OF RECORD  
22 PURSUANT TO SUBDIVISION (C) OR IF BOTH OF THE FOLLOWING APPLY:

23           (i) THE ASSESSING DISTRICT HAS FAILED TO FILE AN ACCEPTABLE  
24 CORRECTIVE ACTION PLAN WITH THE STATE TAX COMMISSION UNDER  
25 SUBDIVISION (A) WITHIN 180 DAYS FOLLOWING AN INITIAL NOTICE OF  
26 NONCOMPLIANCE UNDER SUBDIVISION (A) OR HAS FAILED TO MAKE A GOOD-

1 FAITH EFFORT TO IMPLEMENT A CORRECTIVE ACTION PLAN APPROVED BY THE  
2 STATE TAX COMMISSION UNDER SUBDIVISION (A) WITHIN 240 DAYS  
3 FOLLOWING AN INITIAL NOTICE OF NONCOMPLIANCE UNDER SUBDIVISION (A) .

4 (ii) THE FAILURE IS LIKELY TO RESULT IN ASSUMPTION OF THE  
5 ASSESSING DISTRICT'S ASSESSMENT ROLL.

6 (J) A DESIGNATED ASSESSOR MAY CHARGE AN ASSESSING DISTRICT  
7 THAT IS REQUIRED TO CONTRACT WITH THE DESIGNATED ASSESSOR UNDER  
8 THIS SUBSECTION, AND THAT ASSESSING DISTRICT SHALL PAY, FOR THE  
9 REASONABLE COSTS INCURRED BY THE DESIGNATED ASSESSOR IN SERVING AS  
10 THE ASSESSING DISTRICT'S ASSESSOR OF RECORD, INCLUDING, BUT NOT  
11 LIMITED TO, THE COSTS OF OVERSEEING AND ADMINISTERING THE ANNUAL  
12 ASSESSMENT, PREPARING AND DEFENDING THE ASSESSMENT ROLL, AND  
13 OPERATING THE ASSESSING OFFICE. THE STATE TAX COMMISSION SHALL  
14 DEVELOP GUIDELINES, WHICH, AT A MINIMUM, SHALL PROVIDE FOR THE  
15 ABILITY OF AN ASSESSING DISTRICT TO PROTEST A CHARGE TO THE STATE  
16 TAX COMMISSION AND THE ABILITY OF THE STATE TAX COMMISSION TO  
17 RESOLVE DISPUTES BETWEEN THE DESIGNATED ASSESSOR AND THE ASSESSING  
18 DISTRICT REGARDING COSTS AND CHARGES.

19 (K) A DESIGNATED ASSESSOR IS A LOCAL ASSESSING UNIT FOR  
20 PURPOSES OF THE PROVISIONS IN SECTION 44 CONCERNING THE DIVISION  
21 AND USE OF ANY COLLECTED PROPERTY TAX ADMINISTRATION FEES.

22 (4) BEGINNING DECEMBER 31, 2020, EVERY COUNTY SHALL HAVE A  
23 DESIGNATED ASSESSOR ON FILE WITH THE STATE TAX COMMISSION, SUBJECT  
24 TO ALL OF THE FOLLOWING:

25 (A) SUBJECT TO SUBDIVISION (D) , TO DESIGNATE AN ASSESSOR AS A  
26 DESIGNATED ASSESSOR, A COUNTY SHALL PROVIDE THE STATE TAX  
27 COMMISSION WITH AN INTERLOCAL AGREEMENT THAT DESIGNATES AN

1 INDIVIDUAL WHO WILL SERVE AS THE COUNTY'S DESIGNATED ASSESSOR AND  
2 SHALL PETITION THE STATE TAX COMMISSION TO APPROVE OF THE  
3 INDIVIDUAL AS THE DESIGNATED ASSESSOR FOR THAT COUNTY. THE  
4 INTERLOCAL AGREEMENT MUST BE EXECUTED BY THE BOARD OF COMMISSIONERS  
5 FOR THAT COUNTY, A MAJORITY OF THE ASSESSING DISTRICTS IN THAT  
6 COUNTY, AND THE INDIVIDUAL PUT FORTH AS THE PROPOSED DESIGNATED  
7 ASSESSOR. FOR PURPOSES OF THIS SUBDIVISION AND SUBSECTION (5) (D) ,  
8 AN ASSESSING DISTRICT IS CONSIDERED TO BE IN THE COUNTY WHERE ALL  
9 OF, OR IN THE CASE OF AN ASSESSING DISTRICT THAT HAS STATE  
10 EQUALIZED VALUE IN MULTIPLE COUNTIES, THE LARGEST SHARE OF, THAT  
11 ASSESSING DISTRICT'S STATE EQUALIZED VALUE IS LOCATED.

12 (B) EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISION (D) , IF THE  
13 STATE TAX COMMISSION DETERMINES THAT AN INDIVIDUAL NAMED IN A  
14 PETITION SUBMITTED UNDER SUBDIVISION (A) IS CAPABLE OF ENSURING  
15 THAT CONTRACTING ASSESSING DISTRICTS ACHIEVE AND MAINTAIN  
16 SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS IN SUBSECTION (1) , IT  
17 SHALL APPROVE THE PETITION.

18 (C) EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISION (D) , IF THE  
19 STATE TAX COMMISSION DETERMINES THAT AN INDIVIDUAL NAMED IN A  
20 PETITION SUBMITTED UNDER SUBDIVISION (A) IS NOT CAPABLE OF ENSURING  
21 THAT CONTRACTING ASSESSING DISTRICTS ACHIEVE AND MAINTAIN  
22 SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS IN SUBSECTION (1) , IT  
23 SHALL REJECT THE PETITION AND REQUEST THE SUBMISSION OF ADDITIONAL  
24 INTERLOCAL AGREEMENTS UNDER SUBDIVISION (A) UNTIL A SUITABLE  
25 ASSESSOR HAS BEEN PRESENTED.

26 (D) EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISION (E) , AN

1 APPROVED DESIGNATED ASSESSOR DESIGNATION SHALL NOT BE REVOKED AND  
2 NO NEW DESIGNATION SHALL BE MADE UNDER SUBDIVISION (A) EARLIER THAN  
3 5 YEARS FOLLOWING THE DATE OF THE APPROVED DESIGNATION.

4 (E) THE STATE TAX COMMISSION MAY DESIGNATE AND APPROVE, ON AN  
5 INTERIM BASIS AND PURSUANT TO A FORMAL AGREEMENT, AN INDIVIDUAL TO  
6 SERVE AS A COUNTY'S DESIGNATED ASSESSOR AND, IF APPLICABLE, REVOKE  
7 THE APPROVED DESIGNATION OF THE CURRENT DESIGNATED ASSESSOR UNDER  
8 THE FOLLOWING CIRCUMSTANCES AND SUBJECT TO THE FOLLOWING TIME  
9 LIMIT:

10 (i) IF THE DESIGNATED ASSESSOR DIES OR BECOMES INCAPACITATED.

11 (ii) IF THE DESIGNATED ASSESSOR WAS DESIGNATED AND APPROVED  
12 BASED ON HIS OR HER EMPLOYMENT STATUS AND THAT STATUS MATERIALLY  
13 CHANGES.

14 (iii) IF IT DETERMINES AT ANY TIME THAT THE DESIGNATED ASSESSOR  
15 IS NOT CAPABLE OF ENSURING THAT CONTRACTING ASSESSING DISTRICTS  
16 ACHIEVE AND MAINTAIN SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS  
17 IN SUBSECTION (1).

18 (iv) IF, AS OF DECEMBER 31, 2020, IT HAS NOT BEEN PROVIDED AN  
19 INTERLOCAL AGREEMENT, EXECUTED AS PROVIDED IN SUBDIVISION (A), THAT  
20 PRESENTS A SUITABLE INDIVIDUAL TO SERVE AS THE COUNTY'S DESIGNATED  
21 ASSESSOR.

22 (v) AN APPROVED DESIGNATION UNDER THIS SUBDIVISION IS  
23 EFFECTIVE ONLY UNTIL A NEW ASSESSOR HAS BEEN DESIGNATED AND  
24 APPROVED UNDER SUBDIVISIONS (A) TO (C).

25 (5) AS USED IN THIS SECTION:

26 (A) "ADVANCED ASSESSING OFFICER" MEANS AN INDIVIDUAL CERTIFIED  
27 BY THE STATE TAX COMMISSION PURSUANT TO SECTION 10D AS A MICHIGAN



1   ADVANCED ASSESSING OFFICER(3) OR, IF THE STATE TAX COMMISSION  
2   CHANGES ITS CERTIFICATION DESIGNATIONS, AN INDIVIDUAL CERTIFIED BY  
3   THE STATE TAX COMMISSION TO PERFORM FUNCTIONS EQUIVALENT IN SCOPE,  
4   AS DETERMINED BY THE STATE TAX COMMISSION, TO THOSE THAT PREVIOUSLY  
5   COULD HAVE BEEN PERFORMED BY A MICHIGAN ADVANCED ASSESSING  
6   OFFICER(3) .

7           (B) "ASSESSING DISTRICT" MEANS A CITY, TOWNSHIP, OR JOINT  
8   ASSESSING AUTHORITY.

9           (C) "CORRECTIVE ACTION PLAN" MEANS A PLAN DEVELOPED BY AN  
10   ASSESSING DISTRICT THAT SPECIFICALLY INDICATES HOW THE ASSESSING  
11   DISTRICT WILL ACHIEVE SUBSTANTIAL COMPLIANCE WITH THE REQUIREMENTS  
12   IN SUBSECTION (1) AND WHEN SUBSTANTIAL COMPLIANCE WILL BE ACHIEVED .

13           (D) "DESIGNATED ASSESSOR" MEANS AN INDIVIDUAL DESIGNATED AND  
14   APPROVED, AS PROVIDED IN SUBSECTION (4) , TO SERVE A COUNTY AS THE  
15   ASSESSOR OF RECORD FOR THE ASSESSING DISTRICTS IN THAT COUNTY THAT  
16   ARE REQUIRED TO CONTRACT WITH A DESIGNATED ASSESSOR PURSUANT TO THE  
17   PROCESS SPECIFIED IN SUBSECTION (3) .

18           (E) "MASTER ASSESSING OFFICER" MEANS AN INDIVIDUAL CERTIFIED  
19   BY THE STATE TAX COMMISSION PURSUANT TO SECTION 10D AS A MICHIGAN  
20   MASTER ASSESSING OFFICER(4) OR, IF THE STATE TAX COMMISSION CHANGES  
21   ITS CERTIFICATION DESIGNATIONS, AN INDIVIDUAL CERTIFIED BY THE  
22   STATE TAX COMMISSION TO PERFORM FUNCTIONS EQUIVALENT IN SCOPE, AS  
23   DETERMINED BY THE STATE TAX COMMISSION, TO THOSE THAT PREVIOUSLY  
24   COULD HAVE BEEN PERFORMED BY A MICHIGAN MASTER ASSESSING  
25   OFFICER(4) .

26           (F) "NONCOMPLIANCE" MEANS THAT THE IDENTIFIED DEFICIENCIES,

1 TAKEN TOGETHER, POSE A SIGNIFICANT RISK THAT THE ASSESSING DISTRICT  
2 IS UNABLE TO PERFORM THE ASSESSING FUNCTION IN CONFORMITY WITH THE  
3 STATE CONSTITUTION AND STATE STATUTE. IT IS THE OPPOSITE OF  
4 SUBSTANTIAL COMPLIANCE AND SHALL BE DETERMINED BASED ON A HOLISTIC  
5 EVALUATION OF COMPLIANCE WITH THE REQUIREMENTS IN SUBSECTION (1),  
6 TAKING INTO ACCOUNT THE ANTICIPATED OVERALL IMPACT OF THE  
7 DEFICIENCIES ON THE ASSESSING DISTRICT'S ABILITY TO PERFORM THE  
8 ASSESSMENT FUNCTION. A FINDING OF NONCOMPLIANCE SHALL NOT BE BASED  
9 ON ISOLATED TECHNICAL DEFICIENCIES.

10 (G) "SUBSTANTIAL COMPLIANCE" MEANS THAT ANY IDENTIFIED  
11 DEFICIENCIES DO NOT POSE A SIGNIFICANT RISK THAT THE ASSESSING  
12 DISTRICT IS UNABLE TO PERFORM THE ASSESSMENT FUNCTION IN CONFORMITY  
13 WITH THE STATE CONSTITUTION AND STATE STATUTE. IT IS THE OPPOSITE  
14 OF NONCOMPLIANCE.

15 (6) NOT LATER THAN 2 YEARS AFTER THE EFFECTIVE DATE OF THE  
16 AMENDATORY ACT THAT ADDED THIS SECTION, THE STATE TAX COMMISSION  
17 SHALL ADOPT AND PUBLISH GUIDELINES TO IMPLEMENT THIS SECTION. THE  
18 GUIDELINES SHALL INCLUDE, AT A MINIMUM, MINIMUM STANDARDS AND MODEL  
19 POLICIES TO BE FOLLOWED FOR SUBSTANTIAL COMPLIANCE WITH THE  
20 REQUIREMENTS OF SUBSECTION (1) AND SHALL IDENTIFY THOSE  
21 DEFICIENCIES THAT MAY LEAD TO A FINDING OF NONCOMPLIANCE AND THOSE  
22 DEFICIENCIES THAT ARE TECHNICAL. THE STATE TAX COMMISSION MAY  
23 UPDATE THE GUIDELINES AS NEEDED TO IMPLEMENT THIS SECTION.

24 Sec. 28. (1) ~~These~~ THE TOWNSHIP BOARD SHALL APPOINT THOSE  
25 electors of the township ~~appointed by the township board shall~~ WHO  
26 WILL constitute a board of review for the township. At least 2/3 of  
27 the members ~~shall~~ MUST be property taxpayers of the township.

1 Members appointed to the board of review shall serve for terms of 2  
2 years beginning at noon on January 1 of each odd-numbered year.  
3 Each member of the board of review shall qualify by taking the  
4 constitutional oath of office within 10 days after appointment. The  
5 township board may fill any vacancy that occurs in the membership  
6 of the board of review. A member of the township board is not  
7 eligible to serve on the board or to fill any vacancy. A spouse,  
8 mother, father, sister, brother, son, or daughter, including an  
9 adopted child, of the assessor is not eligible to serve on the  
10 board or to fill any vacancy. A majority of the board of review  
11 constitutes a quorum for the transaction of business, but a lesser  
12 number may adjourn and a majority vote of those present ~~shall~~**WILL**  
13 decide all questions. At least 2 members of a 3-member board of  
14 review shall be present to conduct any business or hearings of the  
15 board of review.

16 (2) The township board may appoint 3, 6, or 9 electors of the  
17 township, who ~~shall~~**WILL** constitute a board of review for the  
18 township. If 6 or 9 members are appointed as provided in this  
19 subsection, the membership of the board of review ~~shall~~**MUST** be  
20 divided into board of review committees consisting of 3 members  
21 each for the purpose of hearing and deciding issues protested  
22 pursuant to section 30. Two of the 3 members of a board of review  
23 committee constitute a quorum for the transaction of the business  
24 of the committee. All meetings of the members of the board of  
25 review and committees ~~shall~~**MUST** be held during the same hours of  
26 the same day and at the same location.

1           (3) A township board may appoint not more than 2 alternate  
2 members for the same term as regular members of the board of  
3 review. Each alternate member ~~shall~~**MUST** be a property taxpayer of  
4 the township. Alternate members shall qualify by taking the  
5 constitutional oath of office within 10 days after appointment. The  
6 township board may fill any vacancy that occurs in the alternate  
7 membership of the board of review. A member of the township board  
8 is not eligible to serve as an alternate member or to fill any  
9 vacancy. A spouse, mother, father, sister, brother, son, or  
10 daughter, including an adopted child, of the assessor is not  
11 eligible to serve as an alternate member or to fill any vacancy. An  
12 alternate member may be called to perform the duties of a regular  
13 member of the board of review in the absence of a regular member.  
14 An alternate member may also be called to perform the duties of a  
15 regular member of the board of review for the purpose of reaching a  
16 decision in issues protested in which a regular member has  
17 abstained for reasons of conflict of interest.

18           (4) The size, composition, and manner of appointment of the  
19 board of review of a city may be prescribed by the charter of a  
20 city. In the absence of or in place of a charter provision, the  
21 governing body of the city, by ordinance, may establish the city  
22 board of review in the same manner and for the same purposes as  
23 provided by this section for townships.

24           (5) A majority of the entire board of review membership shall  
25 indorse the assessment roll as provided in section 30. The duties  
26 and responsibilities of the board contained in section 29 shall be  
27 carried out by the entire membership of the board of review and a

1 majority of the membership constitutes a quorum for those purposes.

2           **(6) THE GOVERNING BODIES OF 2 OR MORE CONTIGUOUS CITIES OR**  
3 **TOWNSHIPS MAY, BY AGREEMENT, APPOINT A SINGLE BOARD OF REVIEW TO**  
4 **SERVE AS THE BOARD OF REVIEW FOR EACH OF THOSE CITIES OR TOWNSHIPS**  
5 **FOR PURPOSES OF THIS ACT. THE PROVISIONS IN SUBSECTIONS (1) TO (5)**  
6 **SHOULD SERVE AS A GUIDE IN DETERMINING THE SIZE, COMPOSITION, AND**  
7 **MANNER OF APPOINTMENT OF A BOARD OF REVIEW APPOINTED UNDER THIS**  
8 **SUBSECTION.**

9           Enacting section 1. It is the intent of the legislature to  
10 appropriate sufficient money to address start-up and training costs  
11 associated with this amendatory act, including, but not limited to,  
12 necessary costs incurred to train board of review members, increase  
13 the number of assessors qualified to serve as assessors of record,  
14 facilitate initial designated assessor designations, respond to  
15 assessor requests for technical assistance, enhance staff and  
16 programming within the state tax commission to improve technical  
17 support for assessors of record, and transition some assessment  
18 services to designated assessors.