

SUBSTITUTE FOR
HOUSE BILL NO. 5110

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 10e (MCL 211.10e), as added by 1986 PA 223.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 10e. (1) All assessing officials ~~—~~ whose duty it is
2 to assess real or personal property on which ~~real or personal~~
3 property taxes are levied by any taxing unit of ~~the~~ THIS state
4 ~~—~~ shall use only the official assessor's manual or ~~any~~ A
5 manual approved by the state tax commission ~~—~~ consistent with
6 the official assessor's manual, TOGETHER with ~~their~~ THE latest
7 supplements, as prepared or approved by the state tax commission
8 as a guide in preparing assessments. ~~Beginning with the tax~~
9 ~~assessing year 1978, all~~
10 (2) ALL assessing officials shall maintain records relevant
11 to the assessments, including appraisal record cards, personal

HB5110, As Passed House, December 9, 1997

House Bill No. 5110

2

1 property records, historical assessment data, tax maps, and land
2 value maps consistent with standards set forth in the OFFICIAL
3 assessor's manual. ~~published by the state tax commission.~~

4 (3) NOT LATER THAN DECEMBER 31, 1998 AND EVERY 3 YEARS AFTER
5 1998, THE STATE TAX COMMISSION SHALL REVIEW THE PERSONAL PROPERTY
6 DEPRECIATION TABLES SET FORTH IN THE OFFICIAL ASSESSOR'S MANUAL
7 AND, IF NECESSARY, REVISE THE PERSONAL PROPERTY DEPRECIATION
8 TABLES TO ACCURATELY REFLECT THE MARKET VALUE OF THE PERSONAL
9 PROPERTY TO BE DEPRECIATED.