SENATE BILL No. 779

February 10, 2016, Introduced by Senator SHIRKEY and referred to the Committee on Finance.

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:

Sec. 10e. **(1)** All assessing officials ~~,~~ whose duty it is to assess real or personal property on which real or personal property taxes are levied by any taxing unit of the state ~~,~~ shall use only the official assessor's manual**, WITH ITS LATEST SUPPLEMENTS, AS PREPARED** or ~~any manual~~ approved by the state tax commission ~~, consistent with the official assessor's manual, with their latest supplements, as prepared or approved by the state tax commission as a guide~~ **AS BINDING GUIDANCE** in preparing assessments. ~~Beginning with the tax assessing year 1978, all~~

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1 (2) NOT LATER THAN AUGUST 1, 2016, THE STATE TAX COMMISSION
2 SHALL FULLY COMPLETE ITS UPDATING OF ALL EXISTING VOLUMES OF THE
3 OFFICIAL ASSESSOR'S MANUAL.
4 (3) NOT LATER THAN SEPTEMBER 1, 2016, THE STATE TAX COMMISSION
5 SHALL INITIALLY CREATE AND THEREAFTER REGULARLY UPDATE A NEW VOLUME
6 OF THE OFFICIAL ASSESSOR'S MANUAL THAT SHALL BE MADE AVAILABLE ON
7 THE INTERNET AND IS SUBJECT TO ALL OF THE FOLLOWING:
8 (A) IT SHALL INITIALLY COMPILE ALL WRITTEN GUIDANCE,
9 INCLUDING, BUT NOT LIMITED TO, ALL WRITTEN GUIDANCE IN THE FORM OF
10 INDIVIDUAL BULLETINS, MEMORANDUMS, OR LETTERS, ISSUED BY THE
11 COMMISSION DURING THE 15 YEARS IMMEDIATELY PRECEDING THE EFFECTIVE
12 DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBSECTION THAT ARE
13 STILL CONSIDERED BINDING UPON ASSESSING OFFICIALS. AT THE
14 DISCRETION OF THE COMMISSION, THIS INITIAL COMPILATION OF THE NEW
15 VOLUME OF THE OFFICIAL ASSESSOR'S MANUAL MAY CONTAIN WRITTEN
16 GUIDANCE ISSUED MORE THAN 15 YEARS BEFORE THE EFFECTIVE DATE OF THE
17 AMENDATORY ACT THAT ADDED THIS SUBSECTION.
18 (B) IT SHALL BE LISTED ON AN OFFICIAL STATE WEBPAGE NEXT TO
19 THE WEBLINKS OF ALL OTHER OFFICIAL ASSESSOR'S MANUAL VOLUMES.
20 (C) IT SHALL BE ORGANIZED BY SUBJECT MATTER INTO DISCRETE
21 CHAPTERS AND SHALL INCLUDE A DETAILED TABLE OF CONTENTS SO AS TO BE
22 READILY USABLE BY BOTH ASSESSING OFFICIALS AND THE GENERAL PUBLIC.
23 WRITTEN GUIDANCE THAT DEALS WITH MORE THAN 1 SUBJECT MATTER SHALL
24 BE CROSS-LISTED IN THE TABLE OF CONTENTS.
25 (D) IT SHALL CONTAIN A DESIGNATED CHAPTER THAT INCLUDES
26 REFERENCES TO ALL OBSOLETE WRITTEN GUIDANCE ISSUED BY THE
27 COMMISSION DURING THE 15 YEARS IMMEDIATELY PRECEDING THE EFFECTIVE

DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBSECTION THAT HAS BEEN SUPERSEDED BY NEWER GUIDANCE AND SHOULD NOT BE RELIED UPON BY ASSESSING OFFICIALS. AT THE DISCRETION OF THE COMMISSION, THIS CHAPTER MAY ALSO INCLUDE REFERENCES TO OTHER OBSOLETE WRITTEN GUIDANCE ISSUED MORE THAN 15 YEARS BEFORE THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBSECTION.

(E) SUBSEQUENT TO ITS INITIAL PUBLICATION, ANY NEW WRITTEN GUIDANCE ISSUED BY THE COMMISSION AFTER SEPTEMBER 1, 2016 SHALL BE INCORPORATED INTO THE NEW VOLUME OF THE OFFICIAL ASSESSOR'S MANUAL WITHIN 30 DAYS OF THE ISSUANCE OF THE NEW GUIDANCE, AND THE TABLE OF CONTENTS OF THE NEW VOLUME SHALL BE UPDATED TO INCLUDE 1 OR MORE LISTINGS OF THE NEW GUIDANCE ALONG WITH THE DATE THE NEW GUIDANCE WAS ADDED TO THE TABLE OF CONTENTS.

(4) ALL assessing officials shall maintain records relevant to the assessments, including appraisal record cards, personal property records, historical assessment data, tax maps, and land value maps consistent with standards set forth in the **OFFICIAL** assessor's manual published by the state tax commission.