

Assessor

[MCL 41.61](#) permits a township board to provide for the appointment of an assessor.

The supervisor is the chief assessing officer of the township, responsible for the assessing function. If the supervisor is an assessor certified at the proper level for the township, then he or she is also the assessor. Even if not certified, the supervisor is still the chief assessing officer. Additional assessors are subordinate to the supervisor.

If the supervisor is not a certified assessor, or has not received a conditional six-month certification, the township board must employ an assessor certified at the proper level to perform the assessing functions and sign the assessment roll.

If no assessor is retained, the county tax or equalization department or the State Tax Commission shall perform the assessment functions and prepare the assessment roll at the township's expense.

If the assessor is not the township supervisor, he or she is a township employee compensated as determined by the township board. The township supervisor may only receive compensation for the assessing function through the salary of the supervisor's office.

Source: Michigan Township Association