



**House
Legislative
Analysis
Section**

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APPEALS OF SPECIAL ASSESSMENTS

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JUN 17 1989

House Bill 4210 (Substitute H-1)

House Bill 4212 as introduced

Sponsor: Rep. Victor Krause

Committee: Taxation

Complete to 4-24-89

**A SUMMARY OF HOUSE BILLS 4210 AND 4212 AS REPORTED TO THE HOUSE TAXATION
COMMITTEE BY THE SUBCOMMITTEE ON PROPERTY TAX ADMINISTRATION**

The bills would specify that a property owner must first protest a special assessment at the local hearing to be eligible to file an appeal with the state tax tribunal and would require that people subject to a special assessment be informed of this fact and of the method by which a protest could be made at the local level.

House Bill 4210 would amend Public Act 162 of 1962 (dealing with hearing notices) to require that a hearing notice include a statement that an appearance and protest at the hearing was necessary in order to appeal the amount of a special assessment to the state tax tribunal and describing the manner in which an appearance and protest could be made. A nonresident would be permitted to file a protest by letter and would not be required to appear in person. The governing body of a township or city could allow residents to protest in the same way by adopting an ordinance or resolution. The bill would also require that the notice of a special assessment being made against property contain a notification that a written appeal of the special assessment could be filed with the state tax tribunal within 30 days after confirmation of a special assessment roll if the special assessment had been protested at the local hearing.

House Bill 4212 would amend the Tax Tribunal Act to specify that before the tribunal could acquire jurisdiction of a special assessment dispute, the special assessment must have been protested at the hearing held to confirm the special assessment roll.

MCL 211.741 and 211.744 (House Bill 4210) and 205.735 (House Bill 4212)

House Bills 4210 & 4212 (4-24-89)