

# HOUSE BILL No. 4845

May 21, 1991, Introduced by Reps. Bennett, Clack, Pitoniak, Murphy and Gubow and referred to the Committee on Taxation.

A bill to amend section 30 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 539 of the Public Acts of 1982, being section 211.30 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Section 30 of Act No. 206 of the Public Acts of  
2 1893, as amended by Act No. 539 of the Public Acts of 1982, being  
3 section 211.30 of the Michigan Compiled Laws, is amended to read  
4 as follows:

5       Sec. 30. (1) The board of review shall also meet at the  
6 office of the supervisor on the second Monday in March at 9 a.m.,  
7 and continue in session during the day and the day following and  
8 shall meet in session for not less than 6 hours each day.

9 Persons or their agents who have appeared to file a protest

1 before the board of review on or before the Tuesday following the  
2 second Monday in March or at a scheduled appointment AND HAVE  
3 ATTENDED AN ASSESSOR-TAXPAYER CONFERENCE, IF REQUIRED UNDER THIS  
4 SECTION, shall be afforded an opportunity to be heard by the  
5 board of review. The board of review shall schedule a final  
6 meeting whenever the board makes a change in the assessment of  
7 property or adds property to the assessment roll. In townships  
8 having a population of 10,000 or more, the board shall hold at  
9 least 1 of its required sessions for review of assessment rolls  
10 beginning at 3 p.m.

11 (2) TO ASSIST THE ASSESSOR AND THE BOARD OF REVIEW IN THEIR  
12 DUTIES UNDER THIS SECTION, THE ASSESSOR MAY SEND A NOTICE OF  
13 INTENT TO INSPECT THE PROPERTY AND THE OWNER AND OCCUPANTS OF  
14 DESIGNATED REAL PROPERTY SHALL ALLOW THE ASSESSOR OR HIS OR HER  
15 EMPLOYEES, AGENTS, OR CONTRACTORS TO ENTER AND INSPECT THE PROP-  
16 ERTY, INCLUDING ALL BUILDINGS, STRUCTURES, AND LAND IMPROVEMENTS  
17 ON THE PROPERTY. THE INSPECTION SHALL BE MADE AT A MUTUALLY  
18 AGREED UPON DATE AND TIME. IF A DATE AND TIME IS NOT AGREED  
19 UPON, THE INSPECTION SHALL OCCUR NOT SOONER THAN 10 DAYS AND NOT  
20 LATER THAN 20 DAYS AFTER MAILING OF THE NOTICE OF THE ASSESSOR'S  
21 INTENT TO INSPECT THE PROPERTY. THE OWNER OR OCCUPANT SHALL PRO-  
22 VIDE THE ASSESSOR WITH A GUIDE WHO IS FAMILIAR WITH THE PROPERTY  
23 AND THE USES OF THE PROPERTY AND WHO SHALL PROVIDE OR MAKE AVAIL-  
24 ABLE TO THE ASSESSOR THE INFORMATION SPECIFIED IN SUBSECTION (3),  
25 TO THE EXTENT THE INFORMATION IS INCLUDED IN THE RECORDS OF THE  
26 OWNER OR OCCUPANT. THE ASSESSOR SHALL HAVE AN OPPORTUNITY TO  
27 TAKE MEASUREMENTS AND MAKE OTHER PHYSICAL INSPECTIONS THAT ARE

1 REASONABLE AND NECESSARY. THE INSPECTION OF THE PROPERTY SHALL  
2 BE MADE DURING THE NORMAL BUSINESS HOURS OF THE OCCUPANT AND THE  
3 ASSESSOR IS SUBJECT TO THE SAME REQUIREMENTS AND CONDITIONS FOR  
4 ACCESS TO ALL OR PORTIONS OF THE PROPERTY THAT THE OWNER OR OCCU-  
5 PANT HAS ESTABLISHED TO PROTECT THE HEALTH AND SAFETY OF EMPLOY-  
6 EES OR THE CONFIDENTIALITY OF PROCESSES OR ACTIVITIES OCCURRING  
7 ON THE PROPERTY. IF THE ASSESSOR IS ASSISTED BY A PERSON WHO IS  
8 NOT AN EMPLOYEE OF THE ASSESSOR, THE ASSESSOR, BY CONTRACT, SHALL  
9 PROHIBIT THAT PERSON FROM DISCLOSING THE INFORMATION OBTAINED TO  
10 ANY PARTY OTHER THAN THE ASSESSOR AND MAKE THE ASSISTING PERSON  
11 LIABLE FOR DAMAGES SUFFERED BY THE OWNER OR OCCUPANT OF THE PROP-  
12 ERTY AS A RESULT OF A BREACH OF THIS DUTY OF CONFIDENTIALITY.

13 (3) IF REQUESTED BY THE ASSESSOR, THE OWNER OR OCCUPANT OF  
14 DESIGNATED REAL PROPERTY SHALL DISCLOSE OR MAKE AVAILABLE TO THE  
15 ASSESSOR THE FOLLOWING INFORMATION, IF THE INFORMATION IS KNOWN  
16 OR INCLUDED IN THE RECORDS OF THE OWNER OR OCCUPANT:

17 (A) THE DATE THE PROPERTY WAS ACQUIRED.

18 (B) THE DATE THAT CONSTRUCTION OF A BUILDING, STRUCTURE, OR  
19 OTHER IMPROVEMENT TO THE REAL PROPERTY WAS COMMENCED AND  
20 COMPLETED.

21 (C) THE SIZE, DIMENSIONS, AND CHARACTER OF CONSTRUCTION  
22 INCLUDING, BUT NOT LIMITED TO, THE KINDS AND QUANTITIES OF MATE-  
23 RIALS USED IN THE CONSTRUCTION OF A BUILDING, STRUCTURE, OR OTHER  
24 IMPROVEMENT TO THE REAL PROPERTY.

25 (D) THE PRESENT USES TO WHICH THE REAL PROPERTY IS DEVOTED.

26 (E) ALL PHYSICAL CHANGES IN THE PROPERTY THAT HAVE OCCURRED  
27 TO THE PROPERTY SINCE THE TAX DAY OR THE ASSESSOR'S CONFERENCE

1 IMMEDIATELY PRECEDING THE DATE OF THE ASSESSOR'S REQUEST FOR  
2 DISCLOSURE, WHICHEVER OCCURRED EARLIER.

3 (F) ARCHITECTURAL DRAWINGS, MAPS, LAYOUTS, SCHEMATICS, OR  
4 LIKE RENDERINGS THAT REFLECT THE LOCATION, SIZE, CONSTRUCTION,  
5 AND USE OF THE BUILDINGS, STRUCTURES, AND OTHER IMPROVEMENTS  
6 LOCATED ON THE PROPERTY.

7 (G) THE FORMS OF ALL LEASES USED IN LEASING ALL OR A PART OF  
8 THE PROPERTY.

9 (H) THE NAMES OF ALL PERSONS LEASING PARTS OF THE PROPERTY  
10 AND THE PORTION OF THE PROPERTY LEASED TO THOSE PERSONS.

11 (I) THE PART OF THE PROPERTY AVAILABLE FOR LEASE TO OTHERS  
12 BUT NOT LEASED OR OTHERWISE OCCUPIED.

13 (J) THE COST OF ALL BUILDINGS, STRUCTURES, AND OTHER  
14 IMPROVEMENTS TO THE REAL PROPERTY THAT THE ASSESSOR CERTIFIES TO  
15 THE TAXPAYER ARE NOT READILY AVAILABLE FROM OTHER SOURCES AND  
16 THAT HAVE BEEN MADE AFTER THE LAST TAX DAY.

17 (4) THE ASSESSOR SHALL MAKE A TENTATIVE DETERMINATION OF  
18 TRUE CASH VALUE OF EACH PARCEL OF DESIGNATED REAL PROPERTY AND  
19 NOTIFY THE OWNER OR OCCUPANT OF THE PROPERTY OF THIS TENTATIVE  
20 VALUE. THE NOTICE SHALL BE SENT BY FIRST CLASS MAIL BY THE  
21 SECOND MONDAY IN SEPTEMBER AND SHALL ADVISE THE OWNER OR OCCUPANT  
22 OF THE PROPERTY THAT THE OWNER OR OCCUPANT MAY REQUEST AN  
23 ASSESSOR-TAXPAYER CONFERENCE WITH THE ASSESSOR TO DISCUSS THE  
24 TRUE CASH VALUE OF THE DESIGNATED REAL PROPERTY. THE  
25 ASSESSOR-TAXPAYER CONFERENCE AND CONTINUATIONS OF IT SHALL BE  
26 SCHEDULED AT A MUTUALLY AGREED UPON TIME, BUT AN INITIAL  
27 CONFERENCE SHALL BE HELD NOT LATER THAN NOVEMBER 1. THE

1 CONFERENCE MAY BE CONTINUED FROM TIME TO TIME, BUT SHALL BE  
2 CONCLUDED NOT LATER THAN 45 DAYS BEFORE THE FIRST MONDAY IN  
3 MARCH.

4 (5) IF REQUESTED BY THE OWNER OR OCCUPANT OF DESIGNATED REAL  
5 PROPERTY, THE ASSESSOR, AT THE ASSESSOR-TAXPAYER CONFERENCE OR  
6 BEFORE, SHALL DISCLOSE THE FOLLOWING INFORMATION REGARDING THE  
7 ASSESSOR'S TENTATIVE OR FINAL DETERMINATION OF THE TRUE CASH  
8 VALUE OF THE PROPERTY:

9 (A) THE LOCATION, SIZE, DIMENSIONS, PHYSICAL CONDITION, TYPE  
10 OF CONSTRUCTION, AND MATERIALS INCORPORATED IN BUILDINGS, STRUC-  
11 TURES, AND LAND IMPROVEMENTS ON THE PROPERTY ASSUMED BY THE  
12 ASSESSOR.

13 (B) THE PRESENT USE AND THE HIGHEST AND BEST USE OF THE  
14 PROPERTY ASSUMED BY THE ASSESSOR.

15 (C) THE PHYSICAL CHANGES TO THE PROPERTY OCCURRING SINCE THE  
16 LAST PRECEDING TAX DAY ASSUMED BY THE ASSESSOR.

17 (D) THE APPROACHES TO VALUE CONSIDERED BY THE ASSESSOR, THE  
18 APPROACHES UPON WHICH THE ASSESSOR PRINCIPALLY RELIED, AND THE  
19 REASONS FOR THAT RELIANCE.

20 (E) THE SOURCES OF THE DATA USED BY THE ASSESSOR IN DEVELOP-  
21 ING THE APPROACHES TO VALUE PRINCIPALLY RELIED UPON BY THE ASSES-  
22 SOR AND THE REASONS FOR THIS SELECTION.

23 (F) GENERAL OR SPECIAL STUDIES PROVIDED TO OR MADE BY THE  
24 ASSESSOR RELATING, WHOLLY OR IN PART, TO THE SAME CLASS OF PROP-  
25 ERTY AS THE SUBJECT PROPERTY.

26 (6) AT THE ASSESSOR-TAXPAYER CONFERENCE, THE OWNER OR  
27 OCCUPANT MAY OBJECT TO THE METHODS, PROCEDURES, OR INFORMATION

1 RELIED ON BY THE ASSESSOR IN ARRIVING AT THE TENTATIVE TRUE CASH  
2 VALUE AND BRING TO THE ATTENTION OF THE ASSESSOR SPECIFIC VALUE  
3 CLAIMS REGARDING ALLEGED FACTORS AND CIRCUMSTANCES AFFECTING THE  
4 VALUE OF THE DESIGNATED REAL PROPERTY, INCLUDING, BUT NOT LIMITED  
5 TO, PHYSICAL, FUNCTIONAL, OR ECONOMIC DEFICIENCIES OF THE  
6 PROPERTY. AT THE CONFERENCE, THE PROPERTY OWNER OR OCCUPANT  
7 SHALL PROVIDE THE ASSESSOR WITH THE ESTIMATE OF TRUE CASH VALUE  
8 AND THE INFORMATION RELIED ON BY THE OWNER OR OCCUPANT IN DETER-  
9 MINING THE VALUE OF THE PROPERTY. THE SOURCE OF THAT INFORMATION  
10 AND, IF THE INFORMATION WAS DEVELOPED BY EMPLOYEES OF THE PROP-  
11 ERTY OWNER OR OCCUPANT OR BY PERSONS WHOSE DETERMINATIONS OR CON-  
12 CLUSIONS ARE SUBJECT TO THE CONTROL OF THE PROPERTY OWNER OR  
13 OCCUPANT, THE NAMES OF THE PERSONS PRINCIPALLY RESPONSIBLE FOR  
14 THE INFORMATION SHALL BE GIVEN TO THE ASSESSOR. IF REQUESTED BY  
15 THE ASSESSOR, THE OWNER OR OCCUPANT SHALL PROVIDE THE ASSESSOR  
16 WITH AN OPPORTUNITY TO QUESTION THOSE PERSONS REGARDING THE  
17 DETERMINATIONS AND CONCLUSIONS INCORPORATED IN THE INFORMATION  
18 PROVIDED BY THE OWNER OR OCCUPANT.

19 (7) AT THE ASSESSOR-TAXPAYER CONFERENCE, THE ASSESSOR MAY  
20 REQUEST ADDITIONAL INFORMATION FROM THE OWNER OR OCCUPANT CON-  
21 CERNING THE SPECIFIC VALUATION CLAIMS MADE BY THE OWNER OR  
22 OCCUPANT. IF THE OWNER OR OCCUPANT DOES NOT HAVE THE REQUESTED  
23 INFORMATION, THE OWNER OR OCCUPANT SHALL ADVISE THE ASSESSOR. IF  
24 THE OWNER OR OCCUPANT HAS THE REQUESTED INFORMATION BUT DOES NOT  
25 CONSIDER THE INFORMATION RELEVANT, THE OWNER OR OCCUPANT SHALL  
26 ADVISE THE ASSESSOR. IF THE OWNER OR OCCUPANT HAS THE REQUESTED  
27 INFORMATION BUT ADVISES THE ASSESSOR THAT HE OR SHE DOES NOT, OR

1 IF THE OWNER OR OCCUPANT DECLINES TO PROVIDE THAT INFORMATION,  
2 THE OWNER OR OCCUPANT MAY NOT USE THE WITHHELD INFORMATION FOR  
3 ANY PURPOSE IN ANY SUBSEQUENT PROCEEDING DEALING WITH THE VALUE  
4 OF THE PROPERTY OR THE ASSESSMENT OF THE PROPERTY FOR THE YEAR  
5 COVERED BY THE ASSESSOR-TAXPAYER CONFERENCE. THE PROVISIONS OF  
6 SUBSECTIONS (11) AND (12) APPLY TO THE ADDITIONAL INFORMATION  
7 REQUESTED BY THE ASSESSOR. IF THE OWNER OR OCCUPANT PROVIDES  
8 ADDITIONAL INFORMATION, THE ASSESSOR SHALL ADVISE THE OWNER OR  
9 OCCUPANT OF ALLEGED ERRORS OR INCONSISTENCIES THAT THE ASSESSOR  
10 BELIEVES ARE CONTAINED IN THE INFORMATION; PROVIDE INFORMATION  
11 THE ASSESSOR HAS THAT CONFLICTS WITH, CASTS DOUBT UPON, OR  
12 REFUTES THE OWNER'S OR OCCUPANT'S ADDITIONAL INFORMATION; AND  
13 INDICATE THE CONDITIONS OR CIRCUMSTANCES THAT THE ASSESSOR  
14 BELIEVES OFFSET THE ADVERSE EFFECT ON THE VALUE OF THE PROPERTY  
15 IDENTIFIED IN THE OWNER'S OR OCCUPANT'S ADDITIONAL INFORMATION.  
16 IF THE ASSESSOR HAS INFORMATION THAT CONFLICTS WITH, CASTS DOUBT  
17 UPON, OR REFUTES THE OWNER'S OR OCCUPANT'S ADDITIONAL INFORMATION  
18 AND ADVISES THE OWNER OR OCCUPANT THAT THE ASSESSOR DOES NOT, OR  
19 THE ASSESSOR DECLINES TO PROVIDE THE INFORMATION, THE ASSESSOR  
20 MAY NOT USE THE WITHHELD INFORMATION FOR ANY PURPOSE IN ANY SUB-  
21 SEQUENT PROCEEDING DEALING WITH THE VALUE OF THE DESIGNATED REAL  
22 PROPERTY FOR THE YEAR COVERED BY THE ASSESSOR-TAXPAYER  
23 CONFERENCE.

24 (8) NOT LATER THAN THE TIME SET FOR THE SENDING OF A NOTICE  
25 UNDER SECTION 24C, THE ASSESSOR SHALL NOTIFY THE OWNER OR OCCU-  
26 PANT OF ANY CHANGE IN THE ASSESSOR'S TENTATIVE DETERMINATION OF  
27 TRUE CASH VALUE OF THE DESIGNATED REAL PROPERTY. IF THE OWNER OR

1 OCCUPANT AND THE ASSESSOR REACH AN AGREEMENT ON THE TRUE CASH  
2 VALUE OF THE SUBJECT REAL PROPERTY, THAT AGREEMENT SHALL BE PUT  
3 IN WRITING, SHALL BE PROVIDED TO THE BOARD OF REVIEW, AND SHALL  
4 CONSTITUTE AN APPEARANCE BEFORE THE BOARD.

5 (9) IF THE OWNER OR OCCUPANT OF THE DESIGNATED REAL PROPERTY  
6 CONTINUES TO DISAGREE WITH THE ASSESSOR'S TENTATIVE DETERMINATION  
7 OF TRUE CASH VALUE AS CHANGED, NOT LATER THAN THE THIRD TUESDAY  
8 IN FEBRUARY THE OWNER OR OCCUPANT SHALL FILE WITH THE BOARD OF  
9 REVIEW A WRITTEN STATEMENT SETTING FORTH THE OWNER'S OR  
10 OCCUPANT'S OBJECTIONS TO THE TENTATIVE DETERMINATION, THE OWNER'S  
11 OR OCCUPANT'S TENTATIVE DETERMINATION OF TRUE CASH VALUE, AND THE  
12 FACTS RELIED ON FOR THOSE OBJECTIONS AND THE DETERMINATION. UPON  
13 BEING ADVISED THAT THE OWNER OR OCCUPANT OF THE DESIGNATED REAL  
14 PROPERTY HAS FILED A STATEMENT WITH THE BOARD OF REVIEW CHALLENG-  
15 ING THE ASSESSOR'S TENTATIVE DETERMINATION, THE ASSESSOR SHALL  
16 PREPARE A STATEMENT OF THE BASIS FOR THE ASSESSOR'S TENTATIVE  
17 DETERMINATION AND FILE THE STATEMENT WITH THE BOARD OF REVIEW.  
18 THE OWNER'S OR OCCUPANT'S STATEMENT FILED WITH THE BOARD OF  
19 REVIEW CONSTITUTES AN APPEARANCE AND PROTEST OF THE ASSESSMENT ON  
20 THE DESIGNATED REAL PROPERTY, BUT SHALL NOT PREVENT THE OWNER OR  
21 OCCUPANT FROM MAKING A PERSONAL APPEARANCE BEFORE THE BOARD OF  
22 REVIEW. THE BOARD OF REVIEW MAY USE THE STATEMENTS OF THE ASSES-  
23 SOR AND THE PROPERTY OWNER TO ASSIST THE BOARD IN THE COMPLETION  
24 OF ITS STATUTORY DUTIES. THE STATEMENT FILED BY THE OWNER OR  
25 OCCUPANT OF THE DESIGNATED REAL PROPERTY OR BY THE ASSESSOR WITH  
26 THE BOARD OF REVIEW SHALL NOT BE BINDING IN A PROCEEDING BEFORE A  
27 BODY OR AGENCY THAT CONSIDERS A PROTEST OR APPEAL OF AN



1 ASSESSMENT ON THE REAL PROPERTY DETERMINED OR CONFIRMED BY THE  
2 BOARD OF REVIEW.

3 (10) IF AN OWNER OR OCCUPANT DOES NOT REQUEST AN  
4 ASSESSOR-TAXPAYER CONFERENCE REGARDING A PARCEL OF DESIGNATED  
5 REAL PROPERTY, AND THE TRUE CASH VALUE USED BY THE ASSESSOR TO  
6 FIX THE ASSESSMENT ON THE REAL PROPERTY IS NOT GREATER THAN THE  
7 TENTATIVE TRUE CASH VALUE COMMUNICATED TO THE OWNER OR OCCUPANT  
8 BY THE ASSESSOR, THE OWNER OR OCCUPANT AND THE ASSESSOR ARE CON-  
9 sidered to have stipulated that the true cash value of the prop-  
10 erty is the true cash value used by the assessor in fixing the  
11 assessment of the property. The board of review shall be advised  
12 of the owner's or occupant's failure to request an  
13 assessor-taxpayer conference and the effect of that failure on  
14 the stipulated value of the property. The notification consti-  
15 tutes an appearance and protest of the assessment. If the owner  
16 or occupant and assessor have stipulated to the true cash value  
17 of a parcel of real property by operation of this subsection or  
18 have reached an agreement under subsection (8), a subsequent  
19 challenge to the assessment on the property for the same tax  
20 year, absent a substantial physical change in the property subse-  
21 quent to the stipulation or stipulation by operation of this sub-  
22 section, shall be limited to the difference between the stipu-  
23 lated or agreed upon true cash value and twice the state equal-  
24 ized value of the property.

25 (11) UNLESS IT CAUSES UNDUE HARDSHIP TO THE PARTY REQUESTING  
26 THE INFORMATION, THE INFORMATION DISCLOSURES SPECIFIED IN  
27 SUBSECTIONS (3), (5), (6), AND (7) SHALL BE PROVIDED IN THE FORM

1 MOST CONVENIENT TO THE PARTY OBLIGATED TO MAKE THE DISCLOSURE AND  
2 MAY INCLUDE MAKING THE PORTION OF THAT PARTY'S RECORDS AVAILABLE  
3 TO INSPECTION BY THE PARTY REQUESTING THE INFORMATION. A PARTY  
4 ELECTING TO SATISFY ALL OR A PORTION OF A DISCLOSURE OBLIGATION  
5 BY MAKING ITS RECORDS AVAILABLE FOR INSPECTION SHALL IDENTIFY THE  
6 RECORDS OR PARTS OF THE RECORDS THAT CONTAIN THE INFORMATION. IF  
7 THE RECORDS CONTAIN BOTH INFORMATION SUBJECT TO DISCLOSURE AND  
8 INFORMATION NOT SUBJECT TO DISCLOSURE, THE DISCLOSING PARTY MAY  
9 TAKE MEASURES THAT ARE NECESSARY TO PROTECT THE INFORMATION NOT  
10 SUBJECT TO DISCLOSURE.

11 (12) THE OBLIGATION TO DISCLOSE INFORMATION PROVIDED IN SUB-  
12 SECTIONS (3), (5), (6), AND (7) DOES NOT IMPOSE ON THE OWNERS OR  
13 OCCUPANTS OR THE ASSESSORS THE DUTY TO OBTAIN, DEVELOP, OR RETAIN  
14 INFORMATION NOT OBTAINED, DEVELOPED, OR RETAINED IN CONNECTION  
15 WITH NORMAL BUSINESS OR OPERATIONS. IF A PROPERTY HAS PREVIOUSLY  
16 BEEN THE SUBJECT OF AN INFORMATION REQUEST BY THE SAME PARTY  
17 UNDER SUBSECTION (3), (5), (6), OR (7), A CURRENT REQUEST FOR  
18 INFORMATION UNDER SUBSECTION (3), (5), (6), OR (7) SHALL BE SAT-  
19 ISFIED BY INFORMATION RELATING TO EVENTS, ACTIONS, OR CHANGES  
20 OCCURRING SINCE THE LAST INFORMATION REQUEST BY THE SAME PARTY.

21 (13) THE PARTY RECEIVING A REQUEST FOR THE DISCLOSURE OF  
22 INFORMATION PURSUANT TO SUBSECTION (3) SHALL COMPLY WITH THE  
23 REQUEST WITHIN 30 CALENDAR DAYS, EXCLUDING LEGAL HOLIDAYS, AFTER  
24 RECEIPT OF THE REQUEST, UNLESS THE REQUESTING PARTY AGREES TO A  
25 LATER DATE FOR DISCLOSURE OF ALL OR PART OF THE INFORMATION.

26 (14) AS USED IN THIS SECTION, "DESIGNATED REAL PROPERTY"  
27 MEANS A PARCEL CLASSIFIED AS INDUSTRIAL UNDER SECTION 34C WITH A

1 STATE EQUALIZED VALUE OF \$500,000.00 OR MORE OR AN EQUIVALENT  
2 VALUE ASSIGNED TO THE PARCEL FOR THE PURPOSE OF IMPOSING A SPE-  
3 CIFIC TAX IN LIEU OF THE TAX LEVIED UNDER THIS ACT ON THE IMMEDI-  
4 ATELY PRECEDING TAX DAY AND THOSE PARCELS CLASSIFIED AS INDUS-  
5 TRIAL UNDER SECTION 34C DESIGNATED BY THE ASSESSOR AS LOCATED IN  
6 CLOSE PROXIMITY TO THE PARCEL WITH A STATE EQUALIZED VALUE OF  
7 \$500,000.00 OR MORE AND OWNED OR USED BY THE SAME OR RELATED PER-  
8 SONS OR ENTITIES.

9 (15) NOTWITHSTANDING THE ASSESSOR-TAXPAYER CONFERENCE  
10 ALLOWED UNDER THIS SECTION, AN OWNER OR OCCUPANT OF PROPERTY  
11 CLASSIFIED AS INDUSTRIAL OR COMMERCIAL UNDER SECTION 34C MAY  
12 REQUEST IN WRITING A MEETING WITH THE ASSESSOR TO DISCUSS THE  
13 VALUATION OF THAT PROPERTY. THE MEETING SHALL BE HELD AT A MUTU-  
14 ALLY AGREED UPON TIME BUT NOT LATER THAN 15 DAYS AFTER THE MAIL-  
15 ING OF THE WRITTEN REQUEST. AT THE MEETING, THE OWNER OR OCCU-  
16 PANT MAY BRING TO THE ATTENTION OF THE ASSESSOR FACTORS OR CIR-  
17 CUMSTANCES THAT SHOULD BE CONSIDERED IN THE DETERMINATION OF THE  
18 TRUE CASH VALUE OF THE PROPERTY. FOR OWNERS AND OCCUPANTS OF  
19 DESIGNATED REAL PROPERTY, THIS SUBSECTION DOES NOT APPLY BETWEEN  
20 THE TIME THE NOTICE OF THE TENTATIVE DETERMINATION OF TRUE CASH  
21 VALUE OF THE PROPERTY IS MAILED AND THE CONCLUSION OF THE BOARD  
22 OF REVIEW.

23 (16) ~~(2)~~ A board of review shall continue its sessions at  
24 least 6 hours each day. ~~, and at~~ AT the request of ~~any~~ A  
25 person, OR HIS OR HER AGENT, whose property is assessed ~~thereon~~  
26 ~~or of his or her agent~~ ON THE ROLL, and on sufficient cause  
27 being shown, THE BOARD OF REVIEW shall correct the assessment as

1 to ~~such~~ THAT property ~~,~~ in ~~such~~ A manner as in their  
2 judgment ~~will make~~ THAT MAKES the valuation ~~thereof~~ OF THE  
3 PROPERTY relatively just and equal. ~~To that end said~~ THE board  
4 may examine on oath the person making ~~such~~ THE application, or  
5 any other person, touching the matter. ~~Any~~ A member of the  
6 board of review may administer ~~such~~ THE oath. A nonresident  
7 taxpayer ~~shall be permitted to~~ MAY file his or her appearance,  
8 protest, and papers in support ~~thereof~~ OF THE PROTEST by letter  
9 and his or her personal appearance ~~shall~~ IS not ~~be~~ required.  
10 A PROTEST OF AN ASSESSMENT OF DESIGNATED REAL PROPERTY SHALL  
11 INCLUDE THE STATEMENT REQUIRED BY SUBSECTION (9). HOWEVER, THE  
12 STATEMENT SHALL NOT BE USED AS EVIDENCE OF THE TRUE CASH VALUE OF  
13 THE PROPERTY IN A SUBSEQUENT PROCEEDING. The board of review  
14 shall have full authority, upon its own motion, to change assess-  
15 ments or to add to the roll property omitted ~~therefrom which~~  
16 FROM THE ROLL THAT is ~~liable~~ SUBJECT to assessment in the town-  
17 ship, if the person who is assessed upon ~~such~~ THE altered valu-  
18 ation or for ~~such~~ THE omitted property ~~shall be~~ IS promptly  
19 notified and ~~be~~ granted an opportunity to file objections to  
20 the change in his or her assessment or to the addition of his or  
21 her property to the assessment roll. ~~Such~~ THE objection shall  
22 be promptly heard and determined. Each person who makes a  
23 request, protest, or application to the board of review for the  
24 correction of the assessment of the person's property shall be  
25 notified in writing, not later than the first Monday in June, of  
26 the board of review's action on the request, protest, or  
27 application, of the state equalized valuation of the property,

1 and of information regarding the right of further appeal to the  
2 Michigan tax tribunal. Information regarding the right of fur-  
3 ther appeal to the Michigan tax tribunal shall include, but not  
4 be limited to, a statement of the right to appeal to the Michigan  
5 tax tribunal, the address of the Michigan tax tribunal, and the  
6 final date for filing an appeal with the Michigan tax tribunal.

7 (17) ~~(3)~~ After the board of review completes the review of  
8 the assessment roll, a majority of the board shall indorse  
9 ~~thereon~~ THE ROLL and sign a statement to the effect that the  
10 roll is the assessment roll of the township for the year in which  
11 it has been prepared and approved by the board of review.

12 (18) ~~(4)~~ The completed assessment roll shall be delivered  
13 by the township supervisor or by the assessor to the county  
14 equalization director not later than the tenth day after the  
15 adjournment of the board of review, or the Wednesday following  
16 the first Monday in April, whichever date occurs first.

17 (19) ~~(5)~~ The governing body of the township or city may  
18 authorize, by adoption of an ordinance or resolution, a resident  
19 taxpayer to file his or her protest before the board of review by  
20 letter without a personal appearance by the taxpayer or his or  
21 her agent. If ~~such~~ an ordinance or resolution is adopted, the  
22 township or city shall include a statement notifying taxpayers of  
23 this option in every assessment notice under section 24c and on  
24 any notice or publication of the meeting of the board of review.