

HOUSE BILL No. 5210

October 2, 1991, Introduced by Reps. Bobier, Bartnik, DeBeaussiaert, Hickner, Middleton, Strand, Johnson, Yokich and Jaye and referred to the Committee on Taxation.

A bill to amend sections 29 and 30 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

section 30 as amended by Act No. 539 of the Public Acts of 1982, being sections 211.29 and 211.30 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 29 and 30 of Act No. 206 of the Public
2 Acts of 1893, section 30 as amended by Act No. 539 of the Public
3 Acts of 1982, being sections 211.29 and 211.30 of the Michigan
4 Compiled Laws, are amended to read as follows:

5 Sec. 29. (1) On the Tuesday immediately following the first
6 Monday in March, the board of review of each township shall meet
7 ~~at the office of the supervisor, at which time~~ IN THE
8 TOWNSHIP. AT THE MEETING, the supervisor shall submit to the
9 board the assessment roll for the current year, as prepared by OR

1 UNDER THE AUTHORITY OF the supervisor, and the board shall
2 proceed to examine and review the assessment roll.

3 (2) During that day, and the day following, if necessary,
4 the board, ~~of~~ ON its own motion, or on sufficient cause being
5 shown by a person, shall add to the roll the names of persons,
6 the value of personal property LIABLE TO ASSESSMENT IN THE
7 TOWNSHIP, and the description and value of real property liable
8 to assessment in the township, omitted from the assessment roll.
9 The board shall correct errors in the names of persons, in the
10 descriptions of property upon the roll, and in the assessment and
11 valuation of property. The board shall do whatever else is nec-
12 essary to make the roll comply with this act.

13 (3) The roll shall be reviewed according to the facts exist-
14 ing on the tax day. The board shall not add to the roll property
15 not subject to taxation on the tax day ~~, and the board shall~~
16 ~~not~~ OR remove from the roll property subject to taxation on that
17 day, regardless of a change in the taxable status of the property
18 since that day.

19 (4) The board shall pass upon each valuation and each inter-
20 est, and shall enter the valuation of each, as fixed by the
21 board, in a separate column.

22 (5) The roll as prepared by OR UNDER THE AUTHORITY OF the
23 supervisor shall stand as approved and adopted as the act of the
24 board of review, except as changed by a vote of the board. If
25 ~~for any cause~~ a quorum does not assemble during the days ~~above~~
26 ~~mentioned~~ PROVIDED IN SUBSECTION (1) AND (2), the roll as

1 prepared by OR UNDER THE AUTHORITY OF the supervisor shall stand
2 as if approved by the board of review.

3 (6) The business ~~which~~ THAT the board ~~may perform~~
4 PERFORMS shall be conducted at a public meeting of the board held
5 in compliance with THE OPEN MEETINGS ACT, Act No. 267 of the
6 Public Acts of 1976, being sections 15.261 to 15.275 of the
7 Michigan Compiled Laws. Public notice of the time, date, and
8 place of the meeting shall be given in the manner required by Act
9 No. 267 of the Public Acts of 1976. ~~Notice~~ IN ADDITION,
10 NOTICE of the date, time, and place of the meeting of the board
11 of review shall be given at least 1 week before the meeting by
12 publication in 3 SUCCESSIVE ISSUES OF a generally circulated
13 newspaper serving the ~~area. The notice shall appear in 3 suc-~~
14 ~~cessive issues of the newspaper where available, otherwise~~
15 TOWNSHIP OR, IF THERE IS NO SUCH NEWSPAPER, by ~~the~~ posting ~~of~~
16 the notice in 5 conspicuous places in the township.

17 (7) ~~When~~ IF the board of review makes a change in the
18 assessment of property or adds property to the assessment roll,
19 THE BOARD SHALL PROMPTLY NOTIFY the person chargeable with the
20 assessment ~~shall be promptly notified in such~~ IN a manner ~~as~~
21 THAT will assure the person AN opportunity to attend ~~the second~~
22 A SUBSEQUENT meeting of the board of review provided in section
23 30.

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

1 ~~each day.~~ THE BOARD SHALL ALSO MEET FOR NOT LESS THAN 6 HOURS
 2 DURING THE REMAINDER OF THAT WEEK. Persons or their agents who
 3 have appeared to file a protest before the board of review ~~on or~~
 4 ~~before the Tuesday following the second Monday in March~~ AT A
 5 SCHEDULED MEETING or at a scheduled appointment shall be afforded
 6 an opportunity to be heard by the board of review. The board of
 7 review shall schedule a final meeting ~~whenever~~ AFTER the board
 8 makes a change in the assessment of property or adds property to
 9 the assessment roll. In ~~townships~~ A TOWNSHIP having a popula-
 10 tion of 10,000 or more, the board shall hold at least ~~4~~ 3 HOURS
 11 of its required sessions for review of assessment rolls
 12 ~~beginning at 3 p.m.~~ DURING THE WEEK OF THE SECOND MONDAY IN
 13 MARCH AFTER 6 P.M.

14 (2) A board of review shall ~~continue its sessions~~ MEET A
 15 TOTAL OF at least ~~6~~ 12 hours ~~each day, and at~~ DURING THE WEEK
 16 BEGINNING THE SECOND MONDAY IN MARCH TO HEAR PROTESTS. AT the
 17 request of ~~any~~ A person whose property is assessed ~~thereon~~ ON
 18 THE ASSESSMENT ROLL or of his or her agent, and on sufficient
 19 cause being shown, THE BOARD shall correct the assessment as to
 20 ~~such~~ THE property, in ~~such~~ A manner as in their judgment will
 21 make the valuation ~~thereof~~ OF THE PROPERTY relatively just and
 22 equal. To that end, ~~said~~ THE board may examine on oath the
 23 person making ~~such~~ THE application, or any other person. ~~7~~
 24 ~~touching the matter.~~ Any A member of the board of review may
 25 administer ~~such~~ THE oath. A nonresident taxpayer ~~shall be~~
 26 ~~permitted to~~ MAY file his or her appearance, protest, and papers
 27 in support ~~thereof~~ OF THE PROTEST by letter, and his or her

1 personal appearance ~~shall not be~~ IS NOT required. The board of
2 review ~~shall have full authority~~ MAY, upon its own motion, ~~to~~
3 change assessments or ~~to~~ add to the roll property omitted
4 ~~therefrom which~~ FROM THE ROLL THAT is liable to assessment in
5 the township, if the person who is assessed upon ~~such~~ THE
6 altered valuation or for ~~such~~ THE omitted property ~~shall be~~
7 IS promptly notified and ~~be~~ granted an opportunity to file
8 objections to the change in his or her assessment or to the addi-
9 tion of his or her property to the assessment roll AT THE MEETING
10 OR AT A SUBSEQUENT MEETING. ~~Such~~ AN objection shall be
11 promptly heard and determined. Each person who makes a request,
12 protest, or application to the board of review for the correction
13 of the assessment of the person's property shall be notified in
14 writing, not later than the first Monday in June, of the board of
15 review's action on the request, protest, or application, of the
16 state equalized valuation of the property, and of information
17 regarding the right of further appeal to the Michigan tax
18 tribunal. Information regarding the right of further appeal to
19 the Michigan tax tribunal shall include, but not be limited to, a
20 statement of the right to appeal to the Michigan tax tribunal,
21 the address of the Michigan tax tribunal, and the final date for
22 filing an appeal with the Michigan tax tribunal.

23 (3) After the board of review completes the review of the
24 assessment roll, a majority of the board shall indorse ~~thereon~~
25 THE ROLL and sign a statement to the effect that the roll is the
26 assessment roll of the township for the year in which it has been
27 prepared and approved by the board of review.

1 (4) The completed assessment roll shall be delivered by the
2 township supervisor or by the assessor to the county equalization
3 director not later than the tenth day after the adjournment of
4 the board of review, or the Wednesday following the first Monday
5 in April, whichever date occurs first.

6 (5) The governing body of the township or city may autho-
7 rize, by adoption of an ordinance or resolution, a resident tax-
8 payer to file his or her protest before the board of review by
9 letter without a personal appearance by the taxpayer or his or
10 her agent. If ~~such an~~ THAT ordinance or resolution is adopted,
11 the township or city shall include a statement notifying taxpay-
12 ers of this option in ~~every~~ EACH assessment notice under sec-
13 tion 24c and on ~~any~~ EACH notice or publication of the meeting
14 of the board of review.