



**House
Legislative
Analysis
Section**

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REVIEW BOARD: ASSESSOR'S KIN

**House Bill 4416 as introduced
First Analysis (4-22-93)**

**Sponsor: Rep. James M. Middaugh
Committee: Taxation**

THE APPARENT PROBLEM:

According to testimony last session before the House Taxation Committee, when taxpayers in one northern community in Michigan went before the township board of review to protest their property assessments, they discovered that the assessor's wife was the chair of the board of review and that his son was also a board member. Reportedly, protesting taxpayers found this discouraging. Some people believe close relatives of a township assessor should not sit on the board that hears appeals of assessments out of fairness to protesting taxpayers.

THE CONTENT OF THE BILL:

The bill would amend the General Property Tax Act to specify that a township assessor's spouse, mother, father, sister, brother, son, or daughter, including an adopted child, is not eligible to serve on a township board of review.

MCL 211.28

BACKGROUND INFORMATION:

A similar bill, House Bill 5022, passed the House in the 1991-92 legislative session.

FISCAL IMPLICATIONS:

There is no information at present.

ARGUMENTS:

For:

It is unfair to protesting taxpayers to have close relatives of the township assessor serve on the board of review. This has occurred in at least one community. Taxpayers deserve an impartial board of review.

Against:

Obviously, the bill denies some citizens the right to participate in a local government office solely based

on the activities of their relatives. Perhaps disclosure of a relationship is sufficient.

POSITIONS:

There are no positions at present.

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