



HOUSE BILL No. 4416

March 3, 1993, Introduced by Rep. Middaugh and referred to the Committee on Taxation.

A bill to amend section 28 of Act No. 206 of the Public Acts of 1893, entitled as amended
"The general property tax act,"
as amended by Act No. 149 of the Public Acts of 1984, being section 211.28 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 28 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 149 of the Public Acts of 1984, being
3 section 211.28 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 28. (1) Those electors of the township appointed by
6 the township board ~~—~~ shall constitute a board of review for the
7 township. At least 2/3 of the members shall be property
8 taxpayers of the township. Members appointed to the board of
9 review shall serve for terms of 2 years beginning at noon on

1 January 1 of each odd-numbered year. Each member of the board of
2 review shall qualify by taking the constitutional oath of office
3 within 10 days after appointment. The township board may fill
4 any vacancy ~~which shall occur~~ THAT OCCURS in the membership of
5 the board of review. A member of the township board ~~shall~~ IS
6 not ~~be~~ eligible to serve on the board or to fill any vacancy.
7 A SPOUSE, MOTHER, FATHER, SISTER, BROTHER, SON, OR DAUGHTER,
8 INCLUDING AN ADOPTED CHILD, OF THE ASSESSOR IS NOT ELIGIBLE TO
9 SERVE ON THE BOARD OR TO FILL ANY VACANCY. A majority of the
10 board of review ~~shall constitute~~ CONSTITUTES a quorum for the
11 transaction of business, but a lesser number may adjourn and a
12 majority vote of those present shall decide all questions. At
13 least 2 members of a 3-member board of review shall be present to
14 conduct any business or hearings of the board of review.

15 (2) The township board may appoint 3, 6, or 9 electors of
16 the township, who shall constitute a board of review for the
17 township. If 6 or 9 members are appointed as provided in this
18 subsection, the membership of the board of review shall be
19 divided into board of review committees consisting of 3 members
20 each for the purpose of hearing and deciding issues protested
21 pursuant to section 30. Two of the 3 members of a board of
22 review committee ~~shall~~ constitute a quorum for the transaction
23 of the business of the committee. All meetings of the members of
24 the board of review and committees shall be held during the same
25 hours of the same day and at the same location. The size, compo-
26 sition, and manner of appointment of the board of review of a
27 city may be prescribed by the charter of a city. In the absence

1 of or in place of ~~such~~ a charter provision, the governing body
2 of the city, by ordinance, may establish the city board of review
3 in the same manner and for the same purposes as provided by this
4 subsection for townships. A majority of the entire board of
5 review membership shall indorse the assessment roll as provided
6 in section 30. The duties and responsibilities of the board con-
7 tained in section 29 shall be carried out by the entire member-
8 ship of the board of review and a majority of the membership
9 ~~shall constitute~~ CONSTITUTES a quorum for ~~such~~ THOSE
10 purposes.