



HOUSE BILL No. 5675

June 22 1994 Introduced by Rep Jaye and referred to the Committee on Taxation

A bill to amend sections 28 and 30 of Act No 206 of the Public Acts of 1893, entitled as amended

'The general property tax act,"

section 28 as amended by Act No 292 of the Public Acts of 1993 and section 30 as amended by Act No 9 of the Public Acts of 1994, being sections 211 28 and 211 30 of the Michigan Compiled Laws

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Sections 28 and 30 of Act No 206 of the Public
2 Acts of 1893, section 28 as amended by Act No 292 of the Public
3 Acts of 1993 and section 30 as amended by Act No 9 of the Public
4 Acts of 1994, being sections 211 28 and 211 30 of the Michigan
5 Compiled Laws, are amended to read as follows

6 Sec 28 (1) Those electors of the township appointed by
7 the township board shall constitute a board of review for the

1 township At least 2/3 of the members shall be property
2 taxpayers of the township Members appointed to the board of
3 review shall serve for terms of 2 years beginning at noon on
4 January 1 of each odd-numbered year Each member of the board of
5 review shall qualify by taking the constitutional oath of office
6 within 10 days after appointment The township board may fill
7 any vacancy that occurs in the membership of the board of
8 review A member of the township board is not eligible to serve
9 on the board or to fill any vacancy A spouse, mother, father,
10 sister, brother, son, or daughter, including an adopted child, of
11 the assessor is not eligible to serve on the board or to fill any
12 vacancy A majority of the board of review constitutes a quorum
13 for the transaction of business, but a lesser number may adjourn
14 and a majority vote of those present shall decide all questions
15 At least 2 members of a 3-member board of review shall be present
16 to conduct any business or hearings of the board of review

17 (2) The township board may appoint 3, 6, ~~or~~ 9 12, 15, OR
18 18 electors of the township, who shall constitute a board of
19 review for the township If 6 or ~~9~~ MORE members are appointed
20 as provided in this subsection, the membership of the board of
21 review shall be divided into board of review committees consist-
22 ing of 3 members each for the purpose of hearing and deciding
23 issues protested pursuant to section 30 Two of the 3 members of
24 a board of review committee constitute a quorum for the transac-
25 tion of the business of the committee All meetings of the mem-
26 bers of the board of review and committees shall be held during
27 the same hours of the same day and at the same location The

1 size, composition, and manner of appointment of the board of
2 review of a city may be prescribed by the charter of a city In
3 the absence of or in place of a charter provision, the governing
4 body of the city, by ordinance, may establish the city board of
5 review in the same manner and for the same purposes as provided
6 by this subsection for townships A majority of the entire board
7 of review membership shall indorse the assessment roll as pro-
8 vided in section 30 The duties and responsibilities of the
9 board contained in section 29 shall be carried out by the entire
10 membership of the board of review and a majority of the member-
11 ship constitutes a quorum for those purposes

12 Sec 30 (1) The board of review shall meet on the second
13 Monday in March at 9 a m , and continue in session during the day
14 for not less than 6 hours The board shall also meet for not
15 less than 6 hours during the remainder of that week Persons or
16 their agents who have appeared to file a protest before the board
17 of review at a scheduled meeting or at a scheduled appointment
18 shall be afforded an opportunity to be heard by the board of
19 review EVERY PROPERTY OWNER WHO REQUESTS A HEARING SHALL BE
20 SCHEDULED FOR AN APPOINTMENT THE BOARD OF REVIEW SHALL SCHEDULE
21 NOT LESS THAN 12 OF THE HOURS NEEDED TO ACCOMMODATE THESE
22 APPOINTMENTS AFTER 6 P M The board of review shall schedule a
23 final meeting after the board makes a change in the assessment of
24 property or adds property to the assessment roll ~~In a township~~
25 ~~having a population of 10,000 or more, the board shall hold at~~
26 ~~least 3 hours of its required sessions for review of assessment~~
27 ~~rolls during the week of the second Monday in March after 6~~

1 ~~p-m~~ Notwithstanding any law or charter provision to the
2 contrary, if a city is required to conduct a board of review on
3 March 15, 1994 the legislative body of the city by resolution
4 may change the date of the board of review

5 (2) A board of review shall meet a total of at least 12
6 hours during the week beginning the second Monday in March to
7 hear protests At the request of a person whose property is
8 assessed on the assessment roll or of his or her agent, and on
9 sufficient cause being shown, the board shall correct the assess-
10 ment as to the property, in a manner as in their judgment will
11 make the valuation of the property relatively just and equal
12 The board may examine on oath the person making the application,
13 or any other person concerning the matter A member of the board
14 of review may administer the oath A nonresident taxpayer may
15 file his or her appearance, protest and papers in support of the
16 protest by letter, and his or her personal appearance is not
17 required The board of review, upon its own motion, may change
18 assessments or add to the roll property omitted from the roll
19 that is liable to assessment in the township, if the person who
20 is assessed upon the altered valuation or for the omitted prop-
21 erty is promptly notified and granted an opportunity to file
22 objections to the change in his or her assessment or to the addi-
23 tion of his or her property to the assessment roll at the meeting
24 or at a subsequent meeting An objection shall be promptly heard
25 and determined Each person who makes a request, protest, or
26 application to the board of review for the correction of the
27 assessment of the person's property shall be notified in writing

1 not later than the first Monday in June of the board of review s
2 action on the request, protest, or application of the state
3 equalized valuation of the property, and of information regarding
4 the right of further appeal to the Michigan tax tribunal
5 Information regarding the right of further appeal to the Michigan
6 tax tribunal shall include but not be limited to a statement of
7 the right to appeal to the Michigan tax tribunal, the address of
8 the Michigan tax tribunal, and the final date for filing an
9 appeal with the Michigan tax tribunal

10 (3) After the board of review completes the review of the
11 assessment roll a majority of the board shall indorse the roll
12 and sign a statement to the effect that the roll is the assess-
13 ment roll of the township for the year in which it has been pre-
14 pared and approved by the board of review

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

20 (5) The governing body of the township or city may autho-
21 rize, by adoption of an ordinance or resolution, a resident tax-
22 payer to file his or her protest before the board of review by
23 letter without a personal appearance by the taxpayer or his or
24 her agent If that ordinance or resolution is adopted, the town-
25 ship or city shall include a statement notifying taxpayers of
26 this option in each assessment notice under section 24c and on

- 1 each notice or publication of the meeting of the board of
- 2 review