



**House  
Legislative  
Analysis  
Section**

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**JULY BOARD OF REVIEW**

**House Bill 4260**

**Sponsor: Rep. Michael Green**

**Committee: Tax Policy**

**Complete to 1-21-00**

**A SUMMARY OF HOUSE BILL 4260 AS INTRODUCED 2-11-99**

The General Property Tax Act requires a local unit of government to convene a board of review in July and December to address clerical errors and mutual mistakes of facts made in property tax assessments, tax rates, or tax computations. (The boards of review can also address claims for homestead property tax exemptions.) The act says the meetings for such purposes are to be held on Tuesday following the second Monday in December and, for summer property taxes, on Tuesday following the third Monday in July. House Bill 4260 would amend the act to delete the phrase “for summer property taxes”. This would appear to allow the July board of review to meet when there was no summer property tax levy.

MCL 211.53b

House Bill 4260 (1-21-00)

Analyst: C. Couch

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.