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## BOARD OF REVIEW HOURS

### House Bill 5322 (Substitute H-2) First Analysis (3-15-00)

**Sponsor: Rep. Steve Vear**  
**Committee: Tax Policy**

#### ***THE APPARENT PROBLEM:***

The General Property Tax Act specifies the number of hours a township board of review must meet in March to hear property tax protests. (The provision also applies to a city if its charter does not provide for a board of review.) The board of review must meet on the second Monday in March at 9 a.m. and continue in session for at least six hours. The board must also meet for at least six hours during the remainder of that week. In a township with a population of 10,000 or more, the board of review must hold at least three hours of its required session for review of assessment rolls during the week of March 9 after 6 p.m. Some people believe that the "evening hours" requirement should apply to townships, so that taxpayers in smaller communities are guaranteed an opportunity to appear before the board after regular work hours.

#### ***THE CONTENT OF THE BILL:***

The bill would amend the General Property Act to require that all township boards of review meet for at least three hours after 6 p.m. during the week of March 9 to review assessment rolls. Currently, the board of review is required to meet at 9 a.m. on the second Monday in March. The bill would alter that provision so that the board would have to meet no earlier than 9 a.m. and no later than 3 p.m. on that Monday.

(Under Section 107 of the act, these provisions are extended to a city if its charter does not provide for a board of review.)

MCL 211.30

#### ***FISCAL IMPLICATIONS:***

The House Fiscal Agency reports that the bill would not result in any significant fiscal impact. (Fiscal Note dated 3-13-00)

#### ***ARGUMENTS:***

##### ***For:***

Taxpayers in townships (and some cities) with populations over 10,000 are guaranteed at least three night hours to appear before the board of review in March to discuss property taxes. The bill would simply extend that opportunity to all township taxpayers. It also adjusts the mandatory starting time on the first day to accommodate townships that may want to begin later that day and extend the session into the evening.

##### ***POSITIONS:***

The Department of Treasury has indicated support for the bill. (3-14-00)

The Michigan Townships Association supports the bill. (3-14-00)

The Michigan Municipal League testified that it has no objection to the bill. (3-14-00)

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.