

Senate Fiscal Agency
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SFA**BILL ANALYSIS**

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House Bill 4260 (Substitute H-1 as passed by the House)
Sponsor: Representative Michael Green
House Committee: Tax Policy
Senate Committee: Finance

Date Completed: 5-23-00

CONTENT

The bill would amend the General Property Tax Act to allow a board of review to meet on Tuesday following the third Monday in July, if the local unit of government did not levy summer property taxes.

Currently, a board of review must meet in December, and on Tuesday following the third Monday in July if summer property taxes are levied, to consider clerical errors and mutual mistakes of fact relative to property assessments, the rate of taxation, or tax computations. The bill would retain this requirement.

MCL 211.53b

Legislative Analyst: G. Towne

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Fiscal Analyst: J. Wortley

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.