

SUBSTITUTE FOR  
HOUSE BILL NO. 5322

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 30 (MCL 211.30), as amended by 1994 PA 415.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 30. (1) The board of review shall meet on the second  
2 Monday in March ~~at 9 a.m., and continue in session during the~~  
3 ~~day~~ STARTING NOT EARLIER THAN 9 A.M. AND NOT LATER THAN 3  
4 P.M. for not less than 6 hours. The board OF REVIEW shall also  
5 meet for not less than 6 hours during the remainder of that  
6 week. Persons or their agents who have appeared to file a pro-  
7 test before the board of review at a scheduled meeting or at a  
8 scheduled appointment shall be afforded an opportunity to be  
9 heard by the board of review. The board of review shall schedule  
10 a final meeting after the board OF REVIEW makes a change in the  
11 assessed value or tentative taxable value of property or adds

1 property to the assessment roll. ~~In a township having a~~  
2 ~~population of 10,000 or more, the~~ THE board OF REVIEW shall hold  
3 at least 3 hours of its required sessions for review of assess-  
4 ment rolls during the week of the second Monday in March after 6  
5 p.m.

6 (2) A board of review shall meet a total of at least 12  
7 hours during the week beginning the second Monday in March to  
8 hear protests. At the request of a person whose property is  
9 assessed on the assessment roll or of his or her agent, and ~~on~~  
10 IF sufficient cause ~~being~~ IS shown, the board OF REVIEW shall  
11 correct the assessed value or tentative taxable value of the  
12 property ~~,~~ in a manner ~~as in their judgment~~ THAT will make  
13 the valuation of the property relatively just and proper under  
14 this act. The board OF REVIEW may examine ~~on~~ UNDER oath the  
15 person making the application, or any other person concerning the  
16 matter. A member of the board of review may administer the  
17 oath. A nonresident taxpayer may file his or her appearance,  
18 protest, and papers in support of the protest by letter, and his  
19 or her personal appearance is not required. The board of review,  
20 ~~upon~~ ON its own motion, may change assessed values or tentative  
21 taxable values or add to the roll property omitted from the roll  
22 that is liable to assessment ~~in the township,~~ if the person who  
23 is assessed ~~upon~~ FOR the altered valuation or for the omitted  
24 property is promptly notified and granted an opportunity to file  
25 objections to the change ~~in his or her assessed value or tenta-~~  
26 ~~tive taxable value or to the addition of his or her property to~~  
27 ~~the assessment roll~~ at the meeting or at a subsequent meeting.

1 An objection TO A CHANGE IN ASSESSED VALUE OR TENTATIVE TAXABLE  
2 VALUE OR TO THE ADDITION OF PROPERTY TO THE TAX ROLL shall be  
3 promptly heard and determined. Each person who makes a request,  
4 protest, or application to the board of review for the correction  
5 of the assessed value or tentative taxable value of the person's  
6 property shall be notified in writing, not later than the first  
7 Monday in June, of the board of review's action on the request,  
8 protest, or application, of the state equalized valuation or ten-  
9 tative taxable value of the property, and of information regard-  
10 ing the right of further appeal to the tax tribunal. Information  
11 regarding the right of further appeal to the tax tribunal shall  
12 include, but is not limited to, a statement of the right to  
13 appeal to the tax tribunal, the address of the tax tribunal, and  
14 the final date for filing an appeal with the tax tribunal.

15 (3) After the board of review completes the review of the  
16 assessment roll, a majority of the board OF REVIEW shall indorse  
17 the roll and sign a statement to the effect that the roll is the  
18 assessment roll ~~of the township~~ for the year in which it has  
19 been prepared and approved by the board of review.

20 (4) The completed assessment roll shall be delivered by the  
21 ~~township supervisor or by the assessor~~ APPROPRIATE ASSESSING  
22 OFFICER to the county equalization director not later than the  
23 tenth day after the adjournment of the board of review, or the  
24 Wednesday following the first Monday in April, whichever date  
25 occurs first.

26 (5) The governing body of the township or city may  
27 authorize, by adoption of an ordinance or resolution, a resident

**HB5322, As Passed House, April 18, 2000**

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1 taxpayer to file his or her protest before the board of review by  
2 letter without a personal appearance by the taxpayer or his or  
3 her agent. If that ordinance or resolution is adopted, the town-  
4 ship or city shall include a statement notifying taxpayers of  
5 this option in each assessment notice under section 24c and on  
6 each notice or publication of the meeting of the board of  
7 review.