

SUBSTITUTE FOR  
HOUSE BILL NO. 4211

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 30 (MCL 211.30), as amended by 2000 PA 210.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 30. (1) ~~The~~ **Except as otherwise provided in**  
2 **subsection (2), the** board of review shall meet on the second  
3 Monday in March. ~~starting~~  
4       (2) The governing body of the city or township may  
5 authorize, by adoption of an ordinance or resolution, alternative  
6 starting dates in March when the board of review shall initially  
7 meet, which alternative starting dates shall be the Tuesday or  
8 Wednesday following the second Monday of March.  
9       (3) The first meeting of the board of review shall start not  
10 earlier than 9 a.m. and not later than 3 p.m. **and last** for not  
11 less than 6 hours. The board of review shall also meet for not

1 less than 6 hours during the remainder of that week. Persons or  
2 their agents who have appeared to file a protest before the board  
3 of review at a scheduled meeting or at a scheduled appointment  
4 shall be afforded an opportunity to be heard by the board of  
5 review. The board of review shall schedule a final meeting after  
6 the board of review makes a change in the assessed value or  
7 tentative taxable value of property or adds property to the  
8 assessment roll. The board of review shall hold at least 3 hours  
9 of its required sessions for review of assessment rolls during  
10 the week of the second Monday in March after 6 p.m.

11       **(4)** ~~—(2)—~~ A board of review shall meet a total of at least 12  
12 hours during the week beginning the second Monday in March to  
13 hear protests. At the request of a person whose property is  
14 assessed on the assessment roll or of his or her agent, and if  
15 sufficient cause is shown, the board of review shall correct the  
16 assessed value or tentative taxable value of the property in a  
17 manner that will make the valuation of the property relatively  
18 just and proper under this act. The board of review may examine  
19 under oath the person making the application, or any other person  
20 concerning the matter. A member of the board of review may  
21 administer the oath. A nonresident taxpayer may file his or her  
22 appearance, protest, and papers in support of the protest by  
23 letter, and his or her personal appearance is not required. The  
24 board of review, on its own motion, may change assessed values or  
25 tentative taxable values or add to the roll property omitted from  
26 the roll that is liable to assessment if the person who is  
27 assessed for the altered valuation or for the omitted property is

1 promptly notified and granted an opportunity to file objections  
2 to the change at the meeting or at a subsequent meeting. An  
3 objection to a change in assessed value or tentative taxable  
4 value or to the addition of property to the tax roll shall be  
5 promptly heard and determined. Each person who makes a request,  
6 protest, or application to the board of review for the correction  
7 of the assessed value or tentative taxable value of the person's  
8 property shall be notified in writing, not later than the first  
9 Monday in June, of the board of review's action on the request,  
10 protest, or application, of the state equalized valuation or  
11 tentative taxable value of the property, and of information  
12 regarding the right of further appeal to the tax tribunal.  
13 Information regarding the right of further appeal to the tax  
14 tribunal shall include, but is not limited to, a statement of the  
15 right to appeal to the tax tribunal, the address of the tax  
16 tribunal, and the final date for filing an appeal with the tax  
17 tribunal.

18       (5) ~~-(3)-~~ After the board of review completes the review of  
19 the assessment roll, a majority of the board of review shall  
20 indorse the roll and sign a statement to the effect that the roll  
21 is the assessment roll for the year in which it has been prepared  
22 and approved by the board of review.

23       (6) ~~-(4)-~~ The completed assessment roll shall be delivered by  
24 the appropriate assessing officer to the county equalization  
25 director not later than the tenth day after the adjournment of  
26 the board of review, or the Wednesday following the first Monday  
27 in April, whichever date occurs first.

1       (7) ~~—(5)—~~ The governing body of the township or city may  
2 authorize, by adoption of an ordinance or resolution, a resident  
3 taxpayer to file his or her protest before the board of review by  
4 letter without a personal appearance by the taxpayer or his or  
5 her agent. If that ordinance or resolution is adopted, the  
6 township or city shall include a statement notifying taxpayers of  
7 this option in each assessment notice under section 24c and on  
8 each notice or publication of the meeting of the board of  
9 review.