

HOUSE BILL No. 4211

February 13, 2003, Introduced by Reps. Caswell, Brandenburg, Nitz and Shaffer and referred to the Committee on Tax Policy.

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 (3), the** board of review shall meet on the second
3 Monday in March starting not earlier than 9 a.m. and not later
4 than 3 p.m. for not less than 6 hours. The board of review shall
5 also meet for not less than 6 hours during the remainder of that
6 week. Persons or their agents who have appeared to file a
7 protest 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. The board of review shall hold
2 at least 3 hours of its required sessions for review of
3 assessment rolls during the week of the second Monday in March
4 after 6 p.m.

5 (2) ~~—A—~~ **Except as otherwise provided in subsection (3), a**
6 board of review shall meet a total of at least 12 hours during
7 the week beginning the second Monday in March to hear protests.
8 At the request of a person whose property is assessed on the
9 assessment roll or of his or her agent, and if sufficient cause
10 is shown, the board of review shall correct the assessed value or
11 tentative taxable value of the property in a manner that will
12 make the valuation of the property relatively just and proper
13 under this act. The board of review may examine under oath the
14 person making the application, or any other person concerning the
15 matter. A member of the board of review may administer the
16 oath. A nonresident taxpayer may file his or her appearance,
17 protest, and papers in support of the protest by letter, and his
18 or her personal appearance is not required. The board of review,
19 on its own motion, may change assessed values or tentative
20 taxable values or add to the roll property omitted from the roll
21 that is liable to assessment if the person who is assessed for
22 the altered valuation or for the omitted property is promptly
23 notified and granted an opportunity to file objections to the
24 change at the meeting or at a subsequent meeting. An objection
25 to a change in assessed value or tentative taxable value or to
26 the addition of property to the tax roll shall be promptly heard
27 and determined. Each person who makes a request, protest, or

1 application to the board of review for the correction of the
2 assessed value or tentative taxable value of the person's
3 property shall be notified in writing, not later than the first
4 Monday in June, of the board of review's action on the request,
5 protest, or application, of the state equalized valuation or
6 tentative taxable value of the property, and of information
7 regarding the right of further appeal to the tax tribunal.
8 Information regarding the right of further appeal to the tax
9 tribunal shall include, but is not limited to, a statement of the
10 right to appeal to the tax tribunal, the address of the tax
11 tribunal, and the final date for filing an appeal with the tax
12 tribunal.

13 **(3) The governing body of the city or township may authorize,**
14 **by adoption of an ordinance or resolution, alternative starting**
15 **dates in March when the board of review shall initially meet,**
16 **which alternative starting dates shall be the Monday, Tuesday, or**
17 **Wednesday following the first Tuesday of March.**

18 **(4) —(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 **(5) —(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 **(6)** ~~—(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.