

Legislative Analysis



ALTERNATE BOARD OF REVIEW MEMBERS

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House Bill 5313

Sponsor: Rep. Howard Walker

Committee: Tax Policy

Complete to 1-31-06

A SUMMARY OF HOUSE BILL 5313 AS INTRODUCED 10-18-05

The General Property Tax Act provides for the establishment of township boards of review to receive and review the tax assessment roll. Under the act, the board of review consists of three, six, or nine electors of the township appointed by the township board of trustees, with at least two-thirds of the board of review being property taxpayers of the township. Members serve for a term of two years, beginning on January 1 of odd-numbered years.

House Bill 5313 would permit the township board to appoint to the board of review up to two alternate members who could serve as a regular member of the board in the absence of a regular member or when a regular member has abstained from a decision because of a conflict of interest.

The bill further specifies that a majority of the regular members of the board of review would constitute a quorum and be necessary to carry out its responsibilities under the act and to approve the assessment roll.

MCL 211.28

FISCAL IMPACT:

The bill would have no fiscal impact on the state and no significant impact on local units of government.

BACKGROUND INFORMATION:

Under the act, the size, compensation, and manner of appointment of the board of review of a city may be prescribed by city charter. In the absence of or in lieu of a charter provision, the city commission may, by ordinance, establish the city board of review in the same manner and for the same purposes as township boards of review.

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