



Senate Fiscal Agency
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**BILL ANALYSIS**

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Senate Bill 373 (Substitute S-1 as reported without amendment)
Sponsor: Senator Roger Kahn, M.D.
Committee: Local, Urban and State Affairs

CONTENT

The bill would amend the General Property Tax Act to require a notice of an increase in the tentative State equalized valuation (SEV) or the tentative taxable value for the year given to a property owner, to begin with the words "notice of change in taxable and assessed value of your property and information regarding your appeal rights". The words would have to be in the largest point type in the notice.

The notice also would have to include information on the process for appealing assessments.

The Act requires an assessing officer to make an assessment of all the property in the State liable to taxation in all townships, villages, and cities. The assessor must give to each owner, person, or people listed on the assessment roll of a property a notice by first-class mail of an increase in the tentative SEV or the tentative taxable value of the property for the year. The notice must specify each parcel of property, the tentative taxable value for the current year, and the taxable value for the immediately preceding year.

The notice must specify the time and place of the meeting of the board of review as well as the difference between the property's tentative taxable value in the current year and the property's taxable value in the immediately preceding year.

Under the bill, the notice also would have to include the information described above.

MCL 211.24c

Legislative Analyst: Craig Laurie

FISCAL IMPACT

The bill would have no fiscal impact on State government. The bill would negligibly increase local unit expenses by potentially requiring changes to the affected notices.

Date Completed: 4-29-09

Fiscal Analyst: David Zin