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Senate Bill 395 (Substitute S-1 as reported)  
Sponsor: Senator Roger Kahn, M.D.  
Committee: Finance

### **CONTENT**

The bill would amend the General Property Tax Act to require assessors to mail assessment notices at least 14 days, rather than at least 10 days, before the meeting of a board of review.

The Act requires an assessor to give each property owner or person listed on the assessment roll a notice of an increase in the tentative State equalized valuation (SEV) or the tentative taxable value for the year. The notice must specify the tentative taxable value for the current year and for the preceding year, as well as the SEV for the current and preceding years; indicate the time and place of the meeting of the board of review; and include additional information listed in the Act.

The notice must be sent by first-class mail at least 10 days before the meeting. Under the bill, the notice would have to be mailed at least 14 days before the meeting.

MCL 211.24c

Legislative Analyst: Suzanne Lowe

### **FISCAL IMPACT**

The bill would likely have an indeterminate, but minimal impact on State and local property tax revenue. By expanding the mailing period before the review board meeting, the bill could lead to an unknown amount of new submissions for appeal. However, in general, this would likely be a fairly small number.

Date Completed: 3-11-10

Fiscal Analyst: Eric Scorsone