

HOUSE BILL No. 5815

February 16, 2010, Introduced by Reps. Knollenberg, Walsh, Denby, Moss, Wayne Schmidt and LeBlanc and referred to the Committee on Intergovernmental and Regional Affairs.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 28 (MCL 211.28), as amended by 2006 PA 143, and
by adding section 28a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 28. (1) Those electors of the township appointed by the
2 township board shall constitute a board of review for the township.
3 At least 2/3 of the members shall be property taxpayers of the
4 township. Members appointed to the board of review shall serve for
5 terms of 2 years beginning at noon on January 1 of each odd-
6 numbered year. Each member of the board of review shall **ANNUALLY**
7 qualify by **COMPLETING THE ONLINE TRAINING PROGRAM CREATED BY THE**
8 **DEPARTMENT OF TREASURY UNDER SECTION 28A AND BY** taking the

1 constitutional oath of office ~~within 10 days after appointment~~

2 **BEFORE HEARING ANY PROTEST UNDER SECTION 30.** The township board may

3 fill any vacancy that occurs in the membership of the board of

4 review. **A MEMBER APPOINTED TO FILL A VACANCY IN THE BOARD OF REVIEW**

5 **SHALL COMPLETE THE ONLINE TRAINING PROGRAM CREATED BY THE**

6 **DEPARTMENT OF TREASURY UNDER SECTION 28A AND TAKE THE**

7 **CONSTITUTIONAL OATH OF OFFICE BEFORE HEARING ANY PROTEST UNDER**

8 **SECTION 30.** A member of the township board is not eligible to serve

9 on the board or to fill any vacancy. A spouse, mother, father,

10 sister, brother, son, or daughter, including an adopted child, of

11 the assessor is not eligible to serve on the board or to fill any

12 vacancy. A majority of the board of review constitutes a quorum for

13 the transaction of business, but a lesser number may adjourn and a

14 majority vote of those present shall decide all questions. At least

15 2 members of a 3-member board of review shall be present to conduct

16 any business or hearings of the board of review.

17 (2) The township board may appoint 3, 6, or 9 electors of the
18 township, who shall constitute a board of review for the township.

19 If 6 or 9 members are appointed as provided in this subsection, the

20 membership of the board of review shall be divided into board of

21 review committees consisting of 3 members each for the purpose of

22 hearing and deciding issues protested pursuant to section 30. Two

23 of the 3 members of a board of review committee constitute a quorum

24 for the transaction of the business of the committee. All meetings

25 of the members of the board of review and committees shall be held

26 during the same hours of the same day and at the same location.

27 (3) A township board may appoint not more than 2 alternate

1 members for the same term as regular members of the board of
2 review. Each alternate member shall be a property taxpayer of the
3 township. Alternate members shall **ANNUALLY** qualify by **COMPLETING**
4 **THE ONLINE TRAINING PROGRAM CREATED BY THE DEPARTMENT OF TREASURY**
5 **UNDER SECTION 28A AND BY** taking the constitutional oath of office
6 ~~within 10 days after appointment~~ **BEFORE HEARING ANY PROTEST UNDER**
7 **SECTION 30.** The township board may fill any vacancy that occurs in
8 the alternate membership of the board of review. **AN ALTERNATE**
9 **MEMBER APPOINTED TO FILL A VACANCY IN THE ALTERNATE MEMBERSHIP OF**
10 **THE BOARD OF REVIEW SHALL COMPLETE THE ONLINE TRAINING PROGRAM**
11 **CREATED BY THE DEPARTMENT OF TREASURY UNDER SECTION 28A AND TAKE**
12 **THE CONSTITUTIONAL OATH OF OFFICE BEFORE HEARING ANY PROTEST UNDER**
13 **SECTION 30.** A member of the township board is not eligible to serve
14 as an alternate member or to fill any vacancy. A spouse, mother,
15 father, sister, brother, son, or daughter, including an adopted
16 child, of the assessor is not eligible to serve as an alternate
17 member or to fill any vacancy. An alternate member may be called to
18 perform the duties of a regular member of the board of review in
19 the absence of a regular member. An alternate member may also be
20 called to perform the duties of a regular member of the board of
21 review for the purpose of reaching a decision in issues protested
22 in which a regular member has abstained for reasons of conflict of
23 interest.

24 (4) The size, composition, and manner of appointment of the
25 board of review of a city may be prescribed by the charter of a
26 city. **HOWEVER, THE CHARTER OF A CITY NOTWITHSTANDING, A MEMBER**
27 **APPOINTED TO THE BOARD OF REVIEW SHALL COMPLETE THE ONLINE TRAINING**

1 PROGRAM CREATED BY THE DEPARTMENT OF TREASURY UNDER SECTION 28A AND
2 TAKE THE CONSTITUTIONAL OATH OF OFFICE BEFORE HEARING ANY PROTEST
3 UNDER SECTION 30. In the absence of or in place of a charter
4 provision, the governing body of the city, by ordinance, may
5 establish the city board of review in the same manner and for the
6 same purposes as provided by this section for townships.

7 (5) A majority of the entire board of review membership shall
8 indorse the assessment roll as provided in section 30. The duties
9 and responsibilities of the board contained in section 29 shall be
10 carried out by the entire membership of the board of review and a
11 majority of the membership constitutes a quorum for those purposes.

12 SEC. 28A. (1) THE DEPARTMENT OF TREASURY SHALL ESTABLISH AN
13 ONLINE TRAINING PROGRAM FOR THOSE INDIVIDUALS APPOINTED TO THE
14 BOARD OF REVIEW OR ALTERNATE BOARD OF REVIEW UNDER SECTION 28. THE
15 ONLINE TRAINING PROGRAM SHALL INCLUDE, BUT IS NOT LIMITED TO, ALL
16 OF THE FOLLOWING:

17 (A) THE DUTIES OF BOARD OF REVIEW MEMBERS.

18 (B) THE DEGREE OF DISCRETION OF BOARD OF REVIEW MEMBERS IN
19 CONSIDERING PROTESTS UNDER SECTION 30.

20 (C) THE APPLICABLE LAW REGARDING TAX ASSESSMENT ISSUES.

21 (2) THE DEPARTMENT OF TREASURY SHALL MONITOR THE ONLINE
22 TRAINING PROGRAM ESTABLISHED UNDER THIS SECTION AND CERTIFY THOSE
23 BOARD OF REVIEW MEMBERS WHO COMPLETE THE PROGRAM.

24 (3) THE DEPARTMENT OF TREASURY SHALL ESTABLISH STANDARDS OF
25 CONDUCT, ETIQUETTE, AND EXPERIENCE FOR BOARD OF REVIEW MEMBERS AND
26 SHALL PROMULGATE THOSE STANDARDS TO EACH LOCAL TAX COLLECTING UNIT.