

Legislative Analysis



NOTICE OF CHANGE IN ASSESSMENT

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House Bill 4566

Sponsor: Rep. Kurt Heise

Committee: Tax Policy

Complete to 11-17-11

A SUMMARY OF HOUSE BILL 4566 AS INTRODUCED 4-21-11

The bill would amend the General Property Tax Act to require assessors to mail notices of an increase in the tentative state equalized valuation (SEV) or taxable value at least 30 days, rather than at least 14 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 as listed in the act.

The notice must be sent by first-class mail at least 14 days before the meeting. Under the bill, the notice would have to be mailed at least 30 days before the meeting.

Public Act 332 of 2010 (Senate Bill 396 of the 2009-2010 legislative session) required the mailing of notices 14 days before the board of review meeting. Previously, it had been 10 days.

MCL 211.24c

FISCAL IMPACT:

The bill would not appear to have a significant fiscal impact on local units, although it could result in an increase in appeals of assessments.

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