

## **ALLOW PROPERTY OWNERS TO DENY ACCESS TO TAX ASSESSORS; REQUIRE PERMISSION**

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**House Bill 5172**

**Sponsor: Rep. Bob Genetski**

**House Bill 5173**

**Sponsor: Rep. Mike Shirkey**

**Committee: Tax Policy**

**Complete to 1-21-13**

### **A SUMMARY OF HOUSE BILL 5172 AS INTRODUCED 12-4-13**

House Bills 5172 and 5173 would amend the General Property Tax Act to permit property owners to deny access to their property by the local tax assessor.

House Bill 5172 specifies that an assessor could not enter any structure, dwelling unit, or other improvement local on a parcel of real property without the written permission of an owner of that property.

Further, an assessor that is denied access could not increase the assessed value of that parcel "based on an assumption" that an improvement or addition is made to that parcel because there is also an improvement or addition made to any structure, dwelling unit, or other improvement on an adjacent parcel of real property.

House Bill 5173 would require additional information regarding assessor access to be included in an assessor's manual published or approved by the State Tax Commission.<sup>1</sup> Specifically, the assessor's manual would have to include notice of the following information:

- The owner of real property would not be required to grant the assessor (or an agent) access to the property or any structure, dwelling unit, or other improvement on that real property. (The assessor or agent could use a driveway or other direct pathway to go to the dwelling to request access.)
- An assessor could not enter any parcel, structure, dwelling unit, or other improvement without written permission from the property owner. (A non-owner occupant could not grant permission.)
- If an assessor finds that it is necessary to access real property or the interior of any structure, dwelling unit, or other improvement, the assessor would have to provide a written request for access, stating the following:

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<sup>1</sup> Volume 1: [http://www.michigan.gov/treasury/0,4679,7-121-1751\\_2228\\_35809\\_35811-114504--,00.html](http://www.michigan.gov/treasury/0,4679,7-121-1751_2228_35809_35811-114504--,00.html)  
Volume 2: [http://www.michigan.gov/treasury/0,4679,7-121-1751\\_2228\\_35809\\_35811-114521--,00.html](http://www.michigan.gov/treasury/0,4679,7-121-1751_2228_35809_35811-114521--,00.html)

- The reason access is need,
- A notice granting of access would be optional and would only be one-time.
- Whether the person granted access is the assessor, an agent of the assessor, or a full-time employee of the local tax collecting unit. If the agent is not a full-time employee of the of the local tax collecting unit, the request would also describe the nature of the relationship of the agent to the assessor.
- A notice that the denial of access would not request in an increased assessment or other penalty to the taxpayer.
- A notice that no pictures of the interior will be taken during the inspection.

#### **FISCAL IMPACT:**

As written, the bill could have a negative, but likely very small, impact on state and local revenues. Any impact would result from property owners making substantial interior improvements to existing structures and then denying an assessor access to that property. These instances are likely to be rare, as interior assessments are not common and major renovations may require permits, which would alert assessors to potential increases in taxable value without the need for an interior assessment.

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.