



Senate Fiscal Agency
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House Bill 5824 (as reported without amendment)
House Bill 5825 (Substitute S-1 as reported)
Sponsor: Representative Jim Ellison (H.B. 5824)
Representative Gregory Markkanen (H.B. 5825)
House Committee: Local Government and Municipal Finance
Ways and Means
Senate Committee: Finance

CONTENT

House Bill 5825 (S-1) would amend the General Property Tax Act to do the following:

- Specify that, beginning April 6, 2020, and continuing through December 31, 2020, the modifications listed in the bill would apply to the collection of taxes under the Act for property taxes levied in 2020.
- Specify that the bill would not provide for a rehearing or consideration by a July board of review of a property tax matter that was previously denied by a March board of review.
- Specify that the time extensions provided in the bill would be automatic.

House Bill 5824 would amend the General Property Tax Act to specify that deadlines pertaining to the equalization of assessment rolls would be subject to the one-time extensions provided for in House Bill 5825.

The bills are tie-barred. House Bill 5825 (S-1) also states that it "is intended to apply retroactively effective beginning April 6, 2020".

MCL 209.5 (H.B. 5824)
Proposed MCL 211.33a (H.B. 5825)

Legislative Analyst: Jeff Mann

FISCAL IMPACT

The bills would have no fiscal impact on the State or local government. The bills would codify extensions that were granted in Executive Order 2020-87, so the changes in the bill reflect current practice.

Date Completed: 12-3-20

Fiscal Analyst: Ryan Bergan