## **HOUSE BILL NO. 5825**

June 02, 2020, Introduced by Reps. Markkanen, Lower and Ellison and referred to the Committee on Local Government and Municipal Finance.

A bill to amend 1893 PA 206, entitled "The general property tax act,"

(MCL 211.1 to 211.155) by adding section 33a.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 33a. (1) Notwithstanding any provision of this act or any
- 2 local charter provision or ordinance to the contrary, beginning
- 3 April 6, 2020 and continuing through the balance of the 2020 tax
- 4 year only, all of the following apply to the collection of taxes





- 1 under this act for property taxes levied in 2020:
- 2 (a) The requirements of sections 30 and 30a are subject to all
- 3 of the following modifications:
- 4 (i) Any review of assessments by a city or township board of
- 5 review that has been completed by the effective date of the
- 6 amendatory act that added this section must be considered to have
- 7 been timely completed.
- 8 (ii) A completed assessment roll for 2020 that has been
- 9 delivered to the director of a county tax or equalization
- 10 department by the effective date of the amendatory act that added
- 11 this section must be considered to have been timely delivered.
- 12 (iii) If the director of a county tax or equalization department
- 13 does not receive a certified assessment roll from a board of
- 14 review, the county must equalize based on the assessment roll
- 15 prepared by the assessor.
- 16 (b) The requirements of section 34 are subject to both of the
- 17 following modifications:
- 18 (i) The county board of commissioners in each county must meet
- 19 by not later than May 15, 2020 to determine county equalized value.
- 20 These meetings must be conducted in a manner consistent with
- 21 Executive Order Nos. 2020-75 and 2020-77, or any executive orders
- 22 on the same subjects that may follow.
- (ii) The director of the tax or equalization department in each
- 24 county must transmit a certified copy of the tabular statement
- 25 described in section 5(2) of 1911 PA 44, MCL 209.5, in the manner
- 26 required under section 5(2) of 1911 PA 44, MCL 209.5, to the state
- 27 tax commission on or before May 18, 2020.
- (c) The protest and dispute provisions set forth in sections
- 29 28, 29, 30, 30a, 34c, and 53b are subject to all of the following



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## 1 modifications:

- 2 (i) Boards of review that were not able to complete the duties 3 set forth in section 28, 29, or 30 must meet on the Tuesday
- 4 following the third Monday in July to hear protests.
- 5 ( $\ddot{u}$ ) In addition to purposes set forth in section 53b, boards
- 6 of review meeting in July must also meet to hear any matters,
- 7 including protests, provided for under section 30 that are properly
- 8 before a March board of review under section 30. Boards of review
- 9 must issue decisions on these matters by not later than September
- 10 1, 2020.
- 11 (iii) Boards of review meeting in July pursuant to this
- 12 subdivision must do both of the following:
- 13 (A) Provide notice of their meetings in the manner required
- 14 under the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, as
- 15 modified by any applicable executive orders related to the COVID-19
- 16 pandemic that may be in effect at the time notice is required. The
- 17 provision of such notice satisfies the minimum requirements of due
- 18 process.
- 19 (B) Allow a resident taxpayer to file a protest before the
- 20 board of review by letter without a personal appearance by the
- 21 taxpayer or the taxpayer's agent.
- 22 (iv) An owner of any assessable property that disputes the
- 23 classification of a particular parcel must notify the assessor and
- 24 may protest the assigned classification to the board of review
- 25 acting in July.
- 26 (v) An owner or assessor may appeal a classification decision
- 27 of the board of review acting in July by filing a written petition
- 28 with the state tax commission by not later than September 1, 2020.
- 29 (2) This section does not provide for a rehearing or



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- 1 reconsideration by a July board of review of a protest, request, or
- 2 other property tax matter that was previously denied by a March
- 3 board of review.
- 4 (3) The time extensions provided for in this section are
- 5 automatic, and taxpayers and local officials are entitled to them
- 6 without filing any additional forms with, or otherwise contacting,
- 7 the department of treasury, state tax commission, or state tax
- 8 tribunal.
- **9** Enacting section 1. This amendatory act is intended to apply
- 10 retroactively effective beginning April 6, 2020.
- 11 Enacting section 2. This amendatory act does not take effect
- 12 unless Senate Bill No. or House Bill No. 5824 (request no.
- 13 06862'20) of the 100th Legislature is enacted into law.

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