

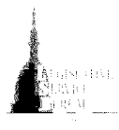
HOUSE BILL NO. 5825

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



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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.

23 (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.

28 (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



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 (ii) 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



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.

