



Senate Fiscal Agency
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House Bill 4979 (Substitute H-1 as reported without amendment)
Sponsor: Representative Jenn Hill
House Committee: Tax Policy
Senate Committee: Finance, Insurance, and Consumer Protection

CONTENT

The bill would amend the General Property Tax Act to allow a county to opt out of the requirement to have a designated assessor, which a county currently must have for the purpose of correcting assessing districts that have fallen out of compliance with assessing requirements. The bill would require the State Tax Commission to appoint an individual to serve as a designated assessor if an assessing district were not in substantial compliance and its county did not have a designated assessor.

MCL 211.10g

BRIEF RATIONALE

According to testimony, counties have struggled to find designated assessors because the qualifications and professionalization of that position are expensive and because the work required can substantially fluctuate. It has been suggested that, to remain in compliance with State requirements, counties should have more options for hiring assessors.

PREVIOUS LEGISLATION

(This section does not provide a comprehensive account of previous legislative efforts on this subject matter.)

The bill is a reintroduction of House Bill 5329 of the 2021-2022 Legislative Session.

Legislative Analyst: Nathan Leaman

FISCAL IMPACT

The bill would have no fiscal impact on the State and potentially a small fiscal impact on certain local units of government. It would add a small cost to local governments that are currently not in compliance of using a designated assessor, using this legislation to get them into compliance. The cost likely would be lower than if they were to get into compliance without this law.

Date Completed: 2-21-24

Fiscal Analyst: Bobby Canell