

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.33a Collection and levy of taxes for 2020 tax year; modifications.

Sec. 33a. (1) Notwithstanding any provision of this act or any local charter provision or ordinance to the contrary, beginning April 6, 2020 and continuing through December 31, 2020, all of the following apply to the collection of taxes under this act for property taxes levied in 2020:

(a) The requirements of sections 30 and 30a are subject to all of the following modifications:

(i) Any review of assessments by a city or township board of review that has been completed by the effective date of the amendatory act that added this section must be considered to have been timely completed.

(ii) A completed assessment roll for 2020 that has been delivered to the director of a county tax or equalization department by the effective date of the amendatory act that added this section must be considered to have been timely delivered.

(iii) If the director of a county tax or equalization department does not receive a certified assessment roll from a board of review, the county must equalize based on the assessment roll prepared by the assessor.

(b) The requirements of section 34 are subject to both of the following modifications:

(i) The county board of commissioners in each county must meet by not later than May 15, 2020 to determine county equalized value. These meetings must be conducted in a manner consistent with the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, including, for any meeting held electronically, sections 3 and 3a of the open meetings act, 1976 PA 267, MCL 15.263 and 15.263a.

(ii) The director of the tax or equalization department in each county must transmit a certified copy of the tabular statement described in section 5(2) of 1911 PA 44, MCL 209.5, in the manner required under section 5(2) of 1911 PA 44, MCL 209.5, to the state tax commission on or before May 18, 2020.

(c) The protest and dispute provisions set forth in sections 28, 29, 30, 30a, 34c, and 53b are subject to all of the following modifications:

(i) Boards of review that were not able to complete the duties set forth in section 28, 29, or 30 must meet on the Tuesday following the third Monday in July to hear protests.

(ii) In addition to purposes set forth in section 53b, boards of review meeting in July must also meet to hear any matters, including protests, provided for under section 30 that are properly before a March board of review under section 30. Boards of review must issue decisions on these matters by not later than September 1, 2020.

(iii) Boards of review meeting in July pursuant to this subdivision must do both of the following:

(A) Provide notice of their meetings in the manner required under the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, including, for any meeting held electronically, all notices required by sections 3 and 3a of the open meetings act, 1976 PA 267, MCL 15.263 and 15.263a. The provision of such notice satisfies the minimum requirements of due process.

(B) Allow a resident taxpayer to file a protest before the board of review by letter without a personal appearance by the taxpayer or the taxpayer's agent.

(iv) An owner of any assessable property that disputes the classification of a particular parcel must notify the assessor and may protest the assigned classification to the board of review acting in July.

(v) An owner or assessor that did not file an appeal at the March 2020 board of review may appeal a classification decision of the board of review acting in July by filing a written petition with the state tax commission by not later than September 1, 2020.

(2) This section does not provide for a rehearing or reconsideration by a July board of review of a protest, request, or other property tax matter that was previously denied by a March board of review.

(3) The time extensions provided for in this section are automatic, and taxpayers and local officials are entitled to them without filing any additional forms with, or otherwise contacting, the department of treasury, state tax commission, or state tax tribunal.

History: Add. 2020, Act 297, Imd. Eff. Dec. 29, 2020.

Compiler's note: Enacting section 1 of Act 297 of 2020 provides:

"Enacting section 1. This amendatory act is intended to apply retroactively effective beginning April 6, 2020."