



Senate Fiscal Agency
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BILL ANALYSIS



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House Bill 4077 (Substitute H-2)
Sponsor: Representative Willis Bullard, Jr.
House Committee: Tax Policy
Senate Committee: Finance

Date Completed: 5-2-95

SUMMARY OF HOUSE BILL 4077 (Substitute H-2) as passed by the House:

The bill would amend the General Property Tax Act to allow a local board of review, at its July and December meetings, to hear appeals of claims for poverty exemptions. If a poverty exemption were approved, the board of review would have to file an affidavit with the proper officials involved in the assessment and collection of taxes, and all affected official records would have to be corrected. If the board denied a claim for exemption the person claiming the exemption could appeal the decision to the Michigan Tax Tribunal within 30 days of the denial.

Currently, under the Act, the board of review at its July and December meetings only may consider clerical errors or mutual mistakes of fact relating to assessments, or appeals of claims for exemptions from local school district taxes for homesteads and qualified agricultural property.

The bill would take effect December 31, 1995.

MCL 211.53b et al.

Legislative Analyst: G. Towne

FISCAL IMPACT

By increasing the opportunities to claim poverty exemptions, property tax revenue to local units could decrease minimally.

Fiscal Analyst: R. Ross

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.