

# Legislative Analysis



## JULY AND DECEMBER BOARD OF REVIEW

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### House Bill 5538

Sponsor: Rep. Bruce Caswell

Committee: Tax Policy

Complete to 3-6-06

## A SUMMARY OF HOUSE BILL 5538 AS INTRODUCED 1-11-06

The General Property Tax Act provides for the establishment of local boards of review to receive and review the tax assessment roll. The March board of review is charged with making corrections to the assessment roll, as appropriate, regarding the names listed, property descriptions, and the assessment and valuation of property. In addition, the March board of review hears taxpayer appeals of property assessments and valuations. The act also permits the board of review to meet in July and December to correct certain "qualified errors" and hear appeals concerning the poverty exemption (MCL 211.7u), principal residence exemption (MCL 211.7cc), and the qualified agricultural property exemption (MCL 211.7ee).

Under the act, the July board of review meets on the Tuesday after the third Monday in the month, and December board of review meets on the Tuesday after the second Monday in the month. House Bill 5538 provides that the governing body of a city or township could authorize alternative starting dates during the week of the third Monday in July or the second Monday in December.

MCL 211.53b

### FISCAL IMPACT:

The bill would have no significant fiscal impact on the state or local governmental units.

### BACKGROUND INFORMATION:

The General Property Tax Act defines "qualified error" to mean the following:

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
- A mutual mistake of fact.
- An adjustment relative to an incorrect uncapping of property tax assessments (MCL 211.27a).
- An exemption for certain qualified start-up businesses (MCL 211.7hh).
- For board of review determinations in 2006 through 2009, one or more of the following:

- An error of measurements or calculation of the physical dimensions or components of real property being assessed.
- An error of omission or inclusion of a part of the real property being assessed.
- An error regarding the correct taxable status of the real property being assessed.
- An error made by the taxpayer in preparing a personal property tax statement.

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