



Senate Fiscal Agency
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BILL ANALYSIS

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House Bill 5313 (as reported without amendment)

Sponsor: Representative Howard Walker

House Committee: Tax Policy

Senate Committee: Finance

CONTENT

The bill would amend the General Property Tax Act to allow a township board to appoint up to two alternate members to the township's board of review. An alternate member could be called to perform the duties of an absent regular member or to reach a decision on protested issues before the board of review in which a regular member had abstained due to a conflict of interest.

Under the Act, a township board may appoint three, six, or nine electors of the township to a board of review. At least two-thirds of the members must be property taxpayers of the township. Members must serve for two-year terms of beginning on January 1 of each odd-numbered year. Under the bill, a township board could appoint up to two alternate members for the same term as regular members of the board of review. Each alternate member would have to be a property taxpayer of the township.

Under the Act, each member of a township board of review must qualify by taking the constitutional oath of office within 10 days after appointment. The township board may fill any vacancy that occurs in the board of review. A member of the township board is not eligible to serve on the board of review or to fill any vacancy. Additionally, a spouse, mother, father, sister, brother, son, or daughter of the assessor is not eligible to serve on the board to fill any vacancy. Under the bill, these provisions also would apply to alternate members of a board of review.

MCL 211.28

Legislative Analyst: J.P. Finet

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Date Completed: 5-4-06

Fiscal Analyst: David Zin