

HOUSE BILL No. 5259

August 19, 2009, Introduced by Reps. Johnson, Byrnes, Jackson, Stanley, Switalski, Leland, Bettie Scott, Rocca, Robert Jones, Liss, Polidori, Segal, Durhal, Haugh, Coulouris, Melton, Dean, Meadows, Gonzales, Tlaib, Lipton, Geiss and Nathan and referred to the Committee on Urban Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 30 (MCL 211.30), as amended by 2003 PA 194.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 30. (1) Except as otherwise provided in subsection (2),
2 the board of review shall meet on the second Monday in March.

3 (2) The governing body of the city or township may authorize,
4 by adoption of an ordinance or resolution, alternative starting
5 dates in March when the board of review shall initially meet, which
6 alternative starting dates shall be the Tuesday or Wednesday
7 following the second Monday of March.

8 (3) The first meeting of the board of review shall start not
9 earlier than 9 a.m. and not later than 3 p.m. and last for not less

1 than 6 hours. The board of review shall also meet for not less than
2 6 hours during the remainder of that week. Persons or their agents
3 who have appeared to file a protest before the board of review at a
4 scheduled meeting or at a scheduled appointment shall be afforded
5 an opportunity to be heard by the board of review. The board of
6 review shall schedule a final meeting after the board of review
7 makes a change in the assessed value or tentative taxable value of
8 property or adds property to the assessment roll. The board of
9 review shall hold at least 3 hours of its required sessions for
10 review of assessment rolls during the week of the second Monday in
11 March after 6 p.m.

12 (4) A board of review shall meet a total of at least 12 hours
13 during the week beginning the second Monday in March to hear
14 protests. At the request of a person whose property is assessed on
15 the assessment roll or of his or her agent, and if sufficient cause
16 is shown, the board of review shall correct the assessed value or
17 tentative taxable value of the property in a manner that will make
18 the valuation of the property relatively just and proper under this
19 act. The board of review may examine under oath the person making
20 the application, or any other person concerning the matter. A
21 member of the board of review may administer the oath. A **RESIDENT**
22 **OR** nonresident taxpayer may file his or her appearance, protest,
23 and papers in support of the protest by letter, and his or her
24 personal appearance is not required. **THE TOWNSHIP OR CITY SHALL**
25 **INCLUDE A STATEMENT NOTIFYING TAXPAYERS OF THIS OPTION IN EACH**
26 **ASSESSMENT NOTICE UNDER SECTION 24C AND ON EACH NOTICE OR**
27 **PUBLICATION OF THE MEETING OF THE BOARD OF REVIEW.** The board of

1 review, on its own motion, may change assessed values or tentative
2 taxable values or add to the roll property omitted from the roll
3 that is liable to assessment if the person who is assessed for the
4 altered valuation or for the omitted property is promptly notified
5 and granted an opportunity to file objections to the change at the
6 meeting or at a subsequent meeting. An objection to a change in
7 assessed value or tentative taxable value or to the addition of
8 property to the tax roll shall be promptly heard and determined.
9 Each person who makes a request, protest, or application to the
10 board of review for the correction of the assessed value or
11 tentative taxable value of the person's property shall be notified
12 in writing, not later than the first Monday in June, of the board
13 of review's action on the request, protest, or application, of the
14 state equalized valuation or tentative taxable value of the
15 property, and of information regarding the right of further appeal
16 to the tax tribunal. Information regarding the right of further
17 appeal to the tax tribunal shall include, but is not limited to, a
18 statement of the right to appeal to the tax tribunal, the address
19 of the tax tribunal, and the final date for filing an appeal with
20 the tax tribunal.

21 (5) After the board of review completes the review of the
22 assessment roll, a majority of the board of review shall indorse
23 the roll and sign a statement to the effect that the roll is the
24 assessment roll for the year in which it has been prepared and
25 approved by the board of review.

26 (6) The completed assessment roll shall be delivered by the
27 appropriate assessing officer to the county equalization director

1 not later than the tenth day after the adjournment of the board of
2 review, or the Wednesday following the first Monday in April,
3 whichever date occurs first.

4 ~~—— (7) The governing body of the township or city may authorize,~~
5 ~~by adoption of an ordinance or resolution, a resident taxpayer to~~
6 ~~file his or her protest before the board of review by letter~~
7 ~~without a personal appearance by the taxpayer or his or her agent.~~
8 ~~If that ordinance or resolution is adopted, the township or city~~
9 ~~shall include a statement notifying taxpayers of this option in~~
10 ~~each assessment notice under section 24c and on each notice or~~
11 ~~publication of the meeting of the board of review.~~