

# SENATE BILL No. 1251

September 11, 2012, Introduced by Senator BOOHER and referred to the Committee on Finance.

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  
10 than 6 hours. ~~The~~ **EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (5),**  
11 **THE** board of review shall also meet for not less than 6 hours

1 during the remainder of that week. Persons or their agents who have  
2 appeared to file a protest before the board of review at a  
3 scheduled meeting or at a scheduled appointment shall be afforded  
4 an opportunity to be heard by the board of review. The board of  
5 review shall schedule a final meeting after the board of review  
6 makes a change in the assessed value or tentative taxable value of  
7 property or adds property to the assessment roll. ~~The~~ **EXCEPT AS**  
8 **OTHERWISE PROVIDED IN SUBSECTION (5),** THE board of review shall  
9 hold at least 3 hours of its required sessions for review of  
10 assessment rolls during the week of the second Monday in March  
11 after 6 p.m.

12 (4) ~~A~~ **EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (5),** A board  
13 of review shall meet a total of at least 12 hours during the week  
14 beginning the second Monday in March to hear protests. At the  
15 request of a person whose property is assessed on the assessment  
16 roll or of his or her agent, and if sufficient cause is shown, the  
17 board of review shall correct the assessed value or tentative  
18 taxable value of the property in a manner that will make the  
19 valuation of the property relatively just and proper under this  
20 act. The board of review may examine under oath the person making  
21 the application, or any other person concerning the matter. A  
22 member of the board of review may administer the oath. A  
23 nonresident taxpayer may file his or her appearance, protest, and  
24 papers in support of the protest by letter, and his or her personal  
25 appearance is not required. The board of review, on its own motion,  
26 may change assessed values or tentative taxable values or add to  
27 the roll property omitted from the roll that is liable to

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

19 **(5) THE GOVERNING BODY OF A CITY OR TOWNSHIP WITH A POPULATION**  
20 **OF NOT MORE THAN 1,000 AS DETERMINED BY THE MOST RECENT FEDERAL**  
21 **DECENNIAL CENSUS MAY AUTHORIZE, BY ADOPTION OF AN ORDINANCE OR**  
22 **RESOLUTION, THE BOARD OF REVIEW TO MEET ON ONLY 1 DAY AS PROVIDED**  
23 **IN SUBSECTION (1) OR (2). IF AN ORDINANCE OR RESOLUTION IS ADOPTED**  
24 **UNDER THIS SUBSECTION, THE BOARD OF REVIEW SHALL HOLD AT LEAST 3**  
25 **HOURS OF ITS REQUIRED SESSION AFTER 5 P.M.**

26 **(6) ~~(5)~~—**After the board of review completes the review of the  
27 assessment roll, a majority of the board of review shall indorse

1 the roll and sign a statement to the effect that the roll is the  
2 assessment roll for the year in which it has been prepared and  
3 approved by the board of review.

4 (7) ~~(6)~~—The completed assessment roll shall be delivered by  
5 the appropriate assessing officer to the county equalization  
6 director not later than the tenth day after the adjournment of the  
7 board of review, or the Wednesday following the first Monday in  
8 April, whichever date occurs first.

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