

Act No. 64
Public Acts of 1989
Approved by the Governor
June 15, 1989
Filed with the Secretary of State
June 16, 1989

**STATE OF MICHIGAN
85TH LEGISLATURE
REGULAR SESSION OF 1989**

Introduced by Reps. Krause, Bandstra, Middaugh, DeLange, Mathieu, Jaye, Martin, Willis Bullard, Dunaskiss, Ouwinga, Honigman, Crandall, Giese, Dolan and London

ENROLLED HOUSE BILL No. 4210

AN ACT to amend the title and sections 1 and 4 of Act No. 162 of the Public Acts of 1962, entitled "An act to prescribe the method of giving notice of special assessment hearings; to prescribe duties of persons and certain public officials in connection with the keeping and maintaining of tax assessment records; to prescribe the effects of failure to give such notice; and to validate certain special assessment hearings," being sections 211.741 and 211.744 of the Michigan Compiled Laws; and to add section 6.

The People of the State of Michigan enact:

Section 1. The title and sections 1 and 4 of Act No. 162 of the Public Acts of 1962, being sections 211.741 and 211.744 of the Michigan Compiled Laws, are amended and section 6 is added to read as follows:

TITLE

An act to prescribe the method of giving notice of special assessment hearings; to provide for the inclusion of appeal information with a notice of special assessment; to prescribe duties of persons and certain public officials in connection with the keeping and maintaining of tax assessment records; to prescribe the effects of failure to give notice of special assessment hearings; and to validate certain special assessment hearings.

Sec. 1. (1) For each special assessment made against property, notice of all hearings in the special assessment proceedings shall be given as provided in this act in addition to any notice of hearings to be given by publication or posting as required by statute, charter, or ordinance. The provisions of this act in respect to service of notice by mail shall supersede any existing statutory, charter, or ordinance requirements for mailing notice. Notice of hearings in special assessment proceedings shall be given to each owner of or party in interest in property to be assessed whose name appears upon the last local tax assessment records by mailing by first class mail addressed to that owner or party at the address shown on the tax records at least 10 days before the date of the hearing. The last local tax assessment records means the last assessment roll for ad valorem tax purposes that has been reviewed by the local board of review, as supplemented by any subsequent changes in the names or the addresses of the owners or parties listed on that roll.

(2) The notice of hearing shall include a statement that appearance and protest at the hearing in the special assessment proceedings is required in order to appeal the amount of the special assessment to the state tax tribunal and shall describe the manner in which an appearance and protest shall be made.

(3) An owner or party in interest, or his or her agent may appear in person at the hearing to protest the special assessment, or shall be permitted to file his or her appearance or protest by letter and his or her personal appearance shall not be required.

(4) The governing body shall maintain a record of parties who appear to protest at the hearing. If a hearing is terminated or adjourned for the day before a party is provided the opportunity to be heard, a party whose appearance was recorded is considered to have protested the special assessment in person.

Sec. 4. Any failure to give notice as required in section 1 shall not invalidate an entire assessment roll but only the assessments on property affected by the lack of notice. A special assessment shall not be declared invalid as to any property if the owner or the party in interest thereof has actually received notice, has waived notice, or has paid any part of the assessment. If any assessment is declared void by court order or judgment, a reassessment against the property may be made.

Sec. 6. If a special assessment is made against property, the notice of the special assessment sent to the property owner or person responsible for payment of the ad valorem property taxes under the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws, shall include, in addition to any other requirements by statute or charter, a statement that the owner or any person having an interest in the real property may file a written appeal of the special assessment with the state tax tribunal within 30 days after the confirmation of the special assessment roll if that special assessment was protested at the hearing held for the purpose of confirming the roll.

Section 2. This amendatory act shall take effect July 31, 1989.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved.....

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Governor.

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