

HOUSE BILL No. 4210

February 16, 1989, Introduced by Reps. Krause, Bandstra, Middaugh, DeLange, Mathieu, Jaye, Martin, Willis Bullard, Dunaskiss, Ouwinga, Honigman, Crandall, Giese, Dolan and London and referred to the Committee on Taxation.

A bill 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:

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

TITLE

1
2 An act to prescribe the method of giving notice of special
3 assessment hearings; TO PROVIDE FOR THE INCLUSION OF APPEAL
4 INFORMATION WITH A NOTICE OF SPECIAL ASSESSMENT; to prescribe
5 duties of persons and certain public officials in connection with
6 the keeping and maintaining of tax assessment records; to pre-
7 scribe the effects of failure to give ~~such~~ notice OF SPECIAL
8 ASSESSMENT HEARINGS; and to validate certain special assessment
9 hearings.

10 Sec. 1. (1) ~~In all cases where special assessments are~~
11 FOR EACH SPECIAL ASSESSMENT made against property, notice of all
12 hearings in the special assessment proceedings shall be given as
13 provided in this act in addition to any notice of ~~such~~ hearings
14 to be given by publication or posting as required by statute,
15 charter, or ordinance. The provisions of this act in respect to
16 service of notice by mail shall supersede any existing statutory,
17 charter, or ordinance requirements for mailing notice. Notice of
18 hearings in special assessment proceedings shall be given to each
19 owner of or party in interest in property to be assessed ~~—~~
20 whose name appears upon the last local tax assessment records ~~—~~
21 by mailing by first class mail addressed to ~~such~~ THAT owner or
22 party at the address shown on the tax records ~~—~~ at least 10
23 days before the date of ~~such~~ THE hearing. The last local tax
24 assessment records means the last assessment roll for ad valorem
25 tax purposes ~~which~~ THAT has been reviewed by the local board of
26 review, as supplemented by any subsequent changes in the names or

1 the addresses of ~~such~~ THE owners or parties listed ~~thereon~~ ON
2 THAT ROLL.

3 (2) THE NOTICE OF HEARING SHALL INCLUDE A STATEMENT THAT
4 APPEARANCE AND PROTEST AT THE HEARING IN THE SPECIAL ASSESSMENT
5 PROCEEDINGS IS REQUIRED IN ORDER TO APPEAL THE AMOUNT OF THE SPE-
6 CIAL ASSESSMENT TO THE STATE TAX TRIBUNAL.

7 Sec. 4. Any failure to give notice as required in ~~this~~
8 ~~act~~ SECTION 1 shall not invalidate an entire assessment roll but
9 only the assessments on property affected by the lack of notice.
10 ~~In no case shall any~~ A special assessment SHALL NOT be declared
11 invalid as to any property if the owner or ~~said~~ THE party in
12 interest thereof has actually received notice, has waived notice,
13 or has paid any part of the assessment. If any assessment is
14 declared void by court ~~decree~~ ORDER or judgment, a reassessment
15 against the property may be made.

16 SEC. 6. (1) IF A SPECIAL ASSESSMENT IS MADE AGAINST PROPER-
17 TY, THE NOTICE OF THE SPECIAL ASSESSMENT SENT TO THE PROPERTY
18 OWNER OR PERSON RESPONSIBLE FOR PAYMENT OF THE AD VALOREM PROP-
19 ERTY TAXES UNDER THE GENERAL PROPERTY TAX ACT, ACT NO. 206 OF THE
20 PUBLIC ACTS OF 1893, BEING SECTIONS 211.1 TO 211.157 OF THE
21 MICHIGAN COMPILED LAWS, SHALL INCLUDE, IN ADDITION TO ANY OTHER
22 REQUIREMENTS BY STATUTE OR CHARTER, COMPLETE INFORMATION ON HOW
23 TO APPEAL THAT SPECIAL ASSESSMENT.

24 (2) THE NOTICE SHALL INCLUDE A STATEMENT THAT THE OWNER OR
25 ANY PERSON HAVING AN INTEREST IN THE REAL PROPERTY MAY FILE A
26 WRITTEN APPEAL OF THE SPECIAL ASSESSMENT WITH THE STATE TAX
27 TRIBUNAL WITHIN 30 DAYS AFTER THE CONFIRMATION OF THE SPECIAL

1 ASSESSMENT ROLL IF THAT SPECIAL ASSESSMENT WAS PROTESTED AT THE
2 HEARING HELD FOR THE PURPOSE OF CONFIRMING THE ROLL.