

HOUSE BILL No. 6150

November 8, 1990, Introduced by Rep. Jaye and referred to the Committee on Taxation.

A bill to amend section 30 of Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended by Act No. 539 of the Public Acts of 1982, being section 211.30 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 30 of Act No. 206 of the Public Acts of
2 1893, as amended by Act No. 539 of the Public Acts of 1982, being
3 section 211.30 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 30. (1) The board of review shall also meet at the
6 office of the supervisor on the second Monday in March at 9 a.m.,
7 and continue in session during the day and FOR NOT LESS THAN the
8 ~~day~~ following ~~and shall meet~~ 14 BUSINESS DAYS, MEETING in
9 session for not less than 6 hours each day. Persons or their

1 agents who have appeared to file a protest before the board of
2 review ~~on or before~~ DURING the ~~Tuesday~~ 14 BUSINESS DAYS fol-
3 lowing the second Monday in March or at a scheduled appointment
4 shall be afforded an opportunity to be heard by the board of
5 review. The board of review shall schedule a final meeting
6 ~~whenever~~ IF the board makes a change in the assessment of prop-
7 erty or adds property to the assessment roll. In townships
8 having a population of 10,000 or more, the board shall hold at
9 least 1 of its required sessions for review of assessment rolls
10 beginning at 3 p.m.

11 (2) A board of review shall continue its sessions at least 6
12 hours each day, and, at the request of any person whose property
13 is assessed ~~thereon~~ ON THE ROLL or of his or her agent ~~,~~ and
14 on sufficient cause being shown, shall correct the assessment as
15 to ~~such~~ THAT property, in ~~such~~ A manner as in ~~their~~ THE
16 BOARD'S judgment ~~will make~~ MAKES the valuation ~~thereof~~ OF THE
17 PROPERTY relatively just and equal. To that end ~~said~~ THE board
18 may examine on oath the person making ~~such~~ AN application, or
19 any other person, ~~touching~~ CONCERNING the matter. Any member
20 of the board of review may administer ~~such~~ THE oath. A nonres-
21 ident taxpayer shall be permitted to file his or her appearance,
22 protest, and papers in support ~~thereof~~ OF PROTEST by letter and
23 his or her personal appearance ~~shall not be~~ IS NOT required.
24 The board of review ~~shall have~~ HAS full authority, upon its own
25 motion, to change assessments or to add to the roll property
26 omitted ~~therefrom which~~ FROM THE ROLL THAT is liable to
27 assessment in the township, if the person who is assessed upon

1 ~~such~~ THE altered valuation or for ~~such~~ THE omitted property
2 ~~shall be~~ IS promptly notified and ~~be~~ granted an opportunity
3 to file objections to the change in his or her assessment or to
4 the addition of his or her property to the assessment roll.
5 ~~Such~~ THE objection shall be promptly heard and determined.
6 Each person who makes a request, protest, or application to the
7 board of review for the correction of the assessment of the
8 person's property shall be notified in writing, not later than
9 the first Monday in June, of the board of review's action on the
10 request, protest, or application, of the state equalized valua-
11 tion of the property, and of information regarding the right of
12 further appeal to the Michigan tax tribunal. Information regard-
13 ing the right of further appeal to the Michigan tax tribunal
14 shall include, but not be limited to, a statement of the right to
15 appeal to the Michigan tax tribunal, the address of the Michigan
16 tax tribunal, and the final date for filing an appeal with the
17 Michigan tax tribunal.

18 (3) After the board of review completes the review of the
19 assessment roll, a majority of the board shall indorse ~~thereon~~
20 ON THE ROLL and sign a statement to the effect that the roll is
21 the assessment roll of the township for the year in which it has
22 been prepared and approved by the board of review.

23 (4) The completed assessment roll shall be delivered by the
24 township supervisor or by the assessor to the county equalization
25 director not later than the tenth day after the adjournment of
26 the board of review. ~~, or the Wednesday following the first~~
27 ~~Monday in April, whichever date occurs first.~~

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