

**Michigan Assessors Association**  
**Legislative Committee Chair – Bill Fowler**  
**Testimony Bullet Points**

Senate Finance Committee  
September 17, 2014 – 12:30 p.m.

### Bullet Points for SB 1038 – Highlights

- 1) Disabled Veteran Exemption (211.7b)  
Homestead – change to Principal Residence/Should be consistent with Property Exemption – time frame/Eliminate the current system of pro-rating taxes.
- 2) Principal Residence Exemption (211.7cc)  
Subsection 19 will place/create a burden for the property owner having to file with the MTT, when this could be resolved timely at local unit's July and December BOR.
- 3) Qualified Agricultural (211.7ee)  
Possible time frame conflict in subsection 6. Period in which an appeal can be filed versus the period of current year and 3 prior.
- 4) Role of the Assessor (211.28)  
Concern – Township supervisor who may be the assessor – is required to “vote” and co-approve poverty exemptions (MCL 211.7u)
- 5) Change of the Role of the July and December BOR (MCL 211.53b and 211.53e)  
Oppose the removal of duties and responsibilities of the July and December BOR in 211.53b and transfer to the STC in 211.53e. This will create a burden on the property owners. Appeals to be filed and rendered at a meeting of the STC in Lansing. Better resolved at the local unit-timely and efficiently – less hassle for the property owner. No time table: “any year” “any time”.
- 6) July and December BOR Meeting dates. Change language to provide greater flexibility for the local unit and possible additional meeting dates.

**SB 1038**

Sec. 7b – Disabled Veteran

Pg 1, line 1 “homestead” change to “principal residence”

Pg 2, lines 25-27, pg 3, line 1-6 – March BOR – current year

July/December BOR – prior years

Current process requires pro-ratio of exemption.

Sec. 7u – Poverty

Pg 5, line 8 – consistent with D.V.

As drafted current year only, \_\_\_\_\_

Sec. 7cc

Appeal process is consistent – appeal will be made to the MTT regardless of the “denial agency” - local, county, state

Pg 16, line 27, pg 17 line 6 – “date of mailing” does this equal

Pg 23, line 20, pg 26 line 1 – postmark?

Pg 36, line 21

Pg 26, lines 14-26 – subsection 19 – creates burden to property owner, having to file an appeal with MTT, when it could be resolved timely at local unit.

Sec. 7ee

Pg 36, line 19 v page 37, line 3 – possible conflict

Pg 37, line 12 – page 36, line 27 – 60 day of denial – “date” v date of mailing

Sec. 24c

Pg 39, line 15 – telephone number of the local assessing office

Pg 39, lines 16-18 – “or his or her designee”

Sec. 28

General Law township – supervisor who may be the assessor is required to “vote” and co-approve poverty exemptions.

Pg 42, lines 19-22 – insert “charter township”

Pg 43, lines 1-5 – language is clear and acceptable

Sec. 29 – no issues at this time

Sec. 30

Pg 45, line 16 – homestead to be principal residence

Pg 46, lines 4 and 7 – homestead to be principal residence

Pg 47, Line 8 – homestead to be principal residence

Sec. 34c

Pg 56, line 11 – March – current year only.

July/December BOR – current and prior years if concerns  
appeals to be filed with small claims division of MTT

**SB 1039**

Sec. 6

Pg 2, line 11 – support, but appraisal concepts should be reviewed annually

Sec. 22 – Support the underlying requirements for attorneys.

Oppose removal of assessor and appraiser.

Vast majority of cases before the MTT are valuation issues and require knowledge and experience in appraisal concepts and valuation issues.

Pg 4, line 4 (G) The proposed contracting with an assessor may result in budget issues or an over load of cases being referred for review by the attorney members. What will be the qualification(s) of the “assessor”?

Sec. 35a Due Process Steps required.

Oppose any removal of the local authority to resolve local issues.

Having the property owner file directly with the MTT will create a burden for the property owner.

Sec. 62 (1) Support the changing of the levels and the use of the inflation rate for annual adjustments.