

SENATE BILL No. 450

May 2, 2001, Introduced by Senators DUNASKISS, STEIL, MC COTTER, SMITH and JAYE
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 2000 PA 210.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 30. (1) The board of review shall meet on the second
2 Monday in March starting not earlier than 9 a.m. and not later
3 than 3 p.m. for not less than 6 hours. The board of review shall
4 also meet for not less than 6 hours during the remainder of that
5 week. Persons or their agents who have appeared to file a pro-
6 test before the board of review at a scheduled meeting or at a
7 scheduled appointment shall be afforded an opportunity to be
8 heard by the board of review. The board of review shall schedule
9 a final meeting after the board of review makes a change in the
10 assessed value or tentative taxable value of property or adds
11 property to the assessment roll. The board of review shall hold

1 at least 3 hours of its required sessions for review of
2 assessment rolls during the week of the second Monday in March
3 after 6 p.m.

4 (2) A board of review shall meet a total of at least 12
5 hours during the week beginning the second Monday in March to
6 hear protests. At the request of a person whose property is
7 assessed on the assessment roll or of his or her agent, and if
8 sufficient cause is shown, the board of review shall correct the
9 assessed value or tentative taxable value of the property in a
10 manner that will make the valuation of the property relatively
11 just and proper under this act. The board of review may examine
12 under oath the person making the application, or any other person
13 concerning the matter. A member of the board of review may
14 administer the oath. A nonresident taxpayer may file his or her
15 appearance, protest, and papers in support of the protest by
16 letter, and his or her personal appearance is not required. The
17 board of review, on its own motion, may change assessed values or
18 tentative taxable values or add to the ASSESSMENT roll property
19 omitted from the ASSESSMENT roll that is liable to assessment if
20 the person who is assessed for the altered valuation or for the
21 omitted property is promptly notified and granted an opportunity
22 to file objections to the change at the meeting or at a subse-
23 quent meeting. An objection to a change in assessed value or
24 tentative taxable value or to the addition of property to the
25 ~~tax~~ ASSESSMENT roll shall be promptly heard and determined.
26 Each person who makes a request, protest, or application to the
27 board of review for the correction of the assessed value or

1 tentative taxable value of the person's property shall be
2 notified in writing, not later than the first Monday in June, of
3 the board of review's action on the request, protest, or applica-
4 tion AND THE RATIONALE USED TO MAKE ITS DECISION, of the state
5 equalized valuation or tentative taxable value of the property,
6 and of information regarding the right of further appeal to the
7 tax tribunal. Information regarding the right of further appeal
8 to the tax tribunal shall include, but is not limited to, a
9 statement of the right to appeal to the tax tribunal, the address
10 of the tax tribunal, and the final date for filing an appeal with
11 the tax tribunal.

12 (3) After the board of review completes the review of the
13 assessment roll, a majority of the board of review shall indorse
14 the roll and sign a statement to the effect that the ASSESSMENT
15 roll REVIEWED is the assessment roll for the year in which it has
16 been prepared and approved by the board of review.

17 (4) The completed assessment roll shall be delivered by the
18 appropriate assessing officer to the county equalization director
19 not later than the tenth day after the adjournment of the board
20 of review, or the Wednesday following the first Monday in April,
21 whichever date occurs first.

22 (5) The governing body of the township or city may autho-
23 rize, by adoption of an ordinance or resolution, a resident tax-
24 payer to file his or her protest before the board of review by
25 letter without a personal appearance by the taxpayer or his or
26 her agent. If that ordinance or resolution is adopted, the
27 township or city shall include a statement notifying taxpayers of

1 this option in each assessment notice under section 24c and on
2 each notice or publication of the meeting of the board of
3 review.