

# HOUSE BILL No. 4042

January 28, 2003, Introduced by Rep. Rocca and referred to the Committee on Tax Policy.

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:**

HOUSE BILL No. 4042

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  
6 protest 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 hours  
5 during the week beginning the second Monday in March to hear  
6 protests. At the request of a person whose property is assessed  
7 on the assessment roll or of his or her agent, and if sufficient  
8 cause is shown, the board of review shall correct the assessed  
9 value or tentative taxable value of the property in a manner that  
10 will make the valuation of the property relatively just and  
11 proper under this act. The board of review may examine under  
12 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 roll property omitted from  
19 the roll that is liable to assessment if the person who is  
20 assessed for the altered valuation or for the omitted property is  
21 promptly notified and granted an opportunity to file objections  
22 to the change at the meeting or at a subsequent meeting. An  
23 objection to a change in assessed value or tentative taxable  
24 value or to the addition of property to the tax roll shall be  
25 promptly heard and determined. Each person who makes a request,  
26 protest, or application to the board of review for the correction  
27 of the assessed value or tentative taxable value of the person's

1 property shall be notified in writing, not later than the first  
2 Monday in June, of the board of review's action on the request,  
3 protest, or application, of the state equalized valuation or  
4 tentative taxable value of the property, and of information  
5 regarding the right of further appeal to the tax tribunal.  
6 Information regarding the right of further appeal to the tax  
7 tribunal shall include, but is not limited to, a statement of the  
8 right to appeal to the tax tribunal, the address of the tax  
9 tribunal, ~~and~~ the final date for filing an appeal with the tax  
10 tribunal, **and a tax tribunal petition form. The tax tribunal**  
11 **shall provide petition forms to the board of review upon**  
12 **request.**

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

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

23 (5) The governing body of the township or city may authorize,  
24 by adoption of an ordinance or resolution, a resident taxpayer to  
25 file his or her protest before the board of review by letter  
26 without a personal appearance by the taxpayer or his or her  
27 agent. If that ordinance or resolution is adopted, the township

1 or city shall include a statement notifying taxpayers of this  
2 option in each assessment notice under section 24c and on each  
3 notice or publication of the meeting of the board of review.