



**House  
Legislative  
Analysis  
Section**

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**ASSESSOR: SEEK OWNER CONSENT**

**House Bill 5358 (Substitute H-5)  
First Analysis (1-30-96)**

**Sponsor: Rep. Greg Kaza  
Committee: Tax Policy**

***THE APPARENT PROBLEM:***

Legislation has been introduced that would require property tax assessors to obtain the consent of the owner of a residence before entering the residence. While this is said to be the practice of many assessors, it is not uniformly the practice and the matter is apparently not addressed in statute.

***THE CONTENT OF THE BILL:***

The bill would amend the General Property Tax Act to prohibit an assessor from entering a residential dwelling for assessment purposes without the express consent of an owner. Before obtaining the owner's consent, an assessor or his or her agent would have to inform the owner that:

- a) an owner could refuse to grant his or her consent; and
- b) if the owner refused to consent, the assessor or his or her agent would estimate, according to his or her best information, the true cash value and taxable value of that property.

MCL 211.10b

***FISCAL IMPLICATIONS:***

The bill would have no fiscal impact, according to the House Fiscal Agency. (Fiscal Note dated 1-22-96)

***ARGUMENTS:***

***For:***

The bill would safeguard the privacy rights of property owners by placing in statute an explicit requirement that a tax assessor cannot enter a residential dwelling without the owner's permission. While this should already be the practice of assessors, it may not always be the case, and this bill sends a clear message regarding assessors' practices.

***Against:***

Some would question why the bill is limited to residential dwellings. Shouldn't business owners and commercial property be included?

***Response:***

While assessors also should seek permission before inspecting commercial property, that issue is made more complicated by, among other things, the existence of so-called common areas, areas open the public. This bill limits itself to making a strong statement about residential property; commercial property can be addressed in other legislation.

***POSITIONS:***

The State Tax Commission supports the bill. (1-25-96)

A representative of the Michigan Assessors Association has indicated support for the bill in its current form. (1-25-96)

The Michigan Municipal League supports the substitute. (1-25-96)

The Michigan Townships Association has no position at this time. (1-29-96)

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.