



Senate Fiscal Agency  
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## BILL ANALYSIS



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House Bill 4211 (Substitute H-2 as reported without amendment)  
Sponsor: Representative Bruce Caswell  
House Committee: Tax Policy  
Senate Committee: Finance

Date Completed: 10-13-03

**RATIONALE**

It has been reported that some local property tax assessors have difficulty attending meetings of local boards of review. Under the General Property Tax Act, taxpayers may appeal their annual property tax assessment to their local board of review. The Act specifies that a board of review must meet on the second Monday in March for six hours, and then for at least six more hours during the remainder of that week. Since some assessors assess property in multiple local units, it can be difficult for them to attend all of the meetings that must be held on the second Monday in March. It has been suggested that cities and townships be allowed to start their board of review meetings on Tuesday or Wednesday of the same week.

**CONTENT**

The bill would amend the General Property Tax Act to allow the governing body of a city or township, by adoption of an ordinance or a resolution, to authorize alternative starting dates for the initial meeting of the board of review. The alternative dates would have to be the Tuesday or Wednesday following the second Monday in March.

MCL 211.30

**ARGUMENTS**

*(Please note: The arguments contained in this analysis originate from sources outside the Senate Fiscal Agency. The Senate Fiscal Agency neither supports nor opposes legislation.)*

**Supporting Argument**

In some areas of the State, particularly rural areas, assessors sometimes assess property for more than one local unit of government.

It is difficult for these assessors to attend all of their board of review meetings on the same day. While there is no requirement in the Act that assessors attend a board of review meeting, it is practical and efficient for them to do so in order to answer questions about taxpayers' assessments. Unless the assessor attends, the board's decision on a taxpayer's appeal may be delayed if the board of review needs to consult with the assessor before making a decision. The bill would give local units and assessors some flexibility to arrange meeting times that were beneficial to all.

Legislative Analyst: George Towne

**FISCAL IMPACT**

The bill would have no fiscal impact on State or local government.

Fiscal Analyst: David Zin

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.