

Legislative Analysis



PROTEST TO LOCAL BOARD OF REVIEW

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House Bill 6049 (Substitute H-1)

Sponsor: Rep. Bruce Caswell

Committee: Tax Policy

Complete to 11-29-06

A SUMMARY OF HOUSE BILL 6049 AS REPORTED FROM COMMITTEE

The General Property Tax Act permits the governing board of a township or city to authorize resident taxpayers to file a protest before the board of review by letter, without personal appearance *by adopting an ordinance or resolution*. House Bill 6049 would eliminate the requirement that the governing body adopt an ordinance or resolution allowing protest by letter, and simply permit resident taxpayers to protest by letter and without a personal appearance. The bill would also require the city or township to include a statement notifying taxpayers of this option in each assessment notice and on each notice or publication of the meeting of the board of review. [The act currently permits non-resident taxpayers to file a protest with the board of review by letter, without a personal appearance.]

MCL 211.30

FISCAL IMPACT:

The bill would have no significant impact on the state or local units of government.

POSITIONS:

The Department of Treasury supports the bill. (11-29-06)

The Michigan Townships Association supports the bill. (11-29-06)

The Michigan Assessors Association supports the bill. (11-29-06)

The Michigan Association of Realtors is neutral on the bill. (11-29-06)

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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.