

Legislative Analysis



REMOVE REQUIRED MEETING DAY FOR COUNTY EQUALIZATION

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House Bill 5635 as introduced
Sponsor: Rep. Triston Cole
Committee: Tax Policy
Complete to 5-1-18

Analysis available at
<http://www.legislature.mi.gov>

SUMMARY:

House Bill 5635 would amend PA 44 of 1911, the act that creates and governs the state board of equalization.

Currently under the act, each county board of commissioners must equalize the assessment rolls at its regular meeting held on the Tuesday following the second Monday in April each year. The equalization must be complete by the first Monday in May.

The bill would remove the requirement that the meeting be held on the Tuesday following the second Monday in April. Instead, the meeting would have to be held in April each year. The equalization would still have to be complete by the first Monday in May.

The bill would take effect 90 days after being enacted into law.

MCL 209.5

BRIEF BACKGROUND:

The Michigan Department of Treasury issues an annual calendar for property tax and equalization matters.¹ The relevant dates for 2018 are: April 10 (county board of commissioners equalization meeting) and May 7 (deadline for equalization to be complete).

FISCAL IMPACT:

The bill would have no fiscal impact on the state or local governments.

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

¹ Michigan Department of Treasury, Bulletin No. 17 of 2017, Revised February 13, 2018.
https://www.michigan.gov/documents/treasury/Bulletin_17_of_2017_-_Assessment_and_Tax_Calendar_for_2018_604884_7.pdf