

Legislative Analysis



REMOVE REQUIRED MEETING DAY FOR COUNTY EQUALIZATION

Phone: (517) 373-8080
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House Bill 5635 (reported from committee as substitute H-1)
Sponsor: Rep. Triston Cole
Committee: Tax Policy
Complete to 5-9-18

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

BRIEF SUMMARY: House Bill 5635 would amend PA 44 of 1911, the act that creates and governs the state board of equalization, to remove a required regular meeting day for a county board of commissioners.

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

THE APPARENT PROBLEM:

Current law dictates that county boards of commissioners must hold a regular meeting on the Tuesday after the second Monday in April for purposes of equalization. Reportedly, this day does not conform with the regular meeting day of at least one county board of commissioners. As such, if the board held a meeting on the specific day, it would be a special meeting, not a regular meeting. Legislation has been introduced to remove the specific day reference and instead provide for a week-long window in which to hold the equalization meeting.

THE CONTENT OF THE BILL:

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 a specific day. Instead, the meeting would have to be held during the period beginning on the Tuesday following the second Monday in April and ending on the third Monday 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

BACKGROUND INFORMATION:

The Michigan Department of Treasury issues an annual calendar for property tax and equalization matters. The relevant dates for 2018 are: April 10 (county board of

commissioners equalization meeting) and May 7 (deadline for equalization to be complete).¹

ARGUMENTS:

For:

The bill is a simple change to ensure that county boards of commissioners are meeting their statutory requirements regarding equalization, while at the same time giving them flexibility in selecting the day in which to hold the meeting. The boards will still adhere to all other dates in the tax equalization and assessment process.

Against:

No arguments opposing the bill were offered in committee.

POSITIONS:

Representatives of the following entities indicated support for the bill:

Michigan Department of Treasury (5-9-18)

Michigan Association of Counties (5-9-18)

Michigan Assessors Association (5-2-18)

Legislative Analyst: Patrick Morris

Fiscal Analyst: Ben Gielczyk

■ 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