



**House
Legislative
Analysis
Section**

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BOARDS OF REVIEW

**House Bill 4456 as enrolled
Public Act 9 of 1994
Second Analysis (1-30-95)**

**Sponsor: Rep. Raymond M. Murphy
House Committee: Taxation
Senate Committee: Finance**

THE APPARENT PROBLEM:

The General Property Tax Act requires township boards of review to meet on the second Monday in March at 9 a.m. and continue in session that day and the day following for at least six hours each day. In 1994, the Tuesday following the second Monday is March 15, the date for the statewide referendum election on Proposal A, the property tax/school finance revision. Accordingly, adjustments have been proposed to the required meeting times.

THE CONTENT OF THE BILL:

The bill would amend the General Property Tax Act to require a township board of review to meet on the second Monday in March at 9 a.m. for six hours (as now) and to meet for at least six hours during the remainder of that week (rather than be required to meet on Tuesday). The bill also would permit a city that was required to conduct a board of review on March 15, 1994, to change the date by resolution of the legislative body.

Currently, in a township with a population of 10,000 or more, the board of review must hold at least one hour of its required sessions beginning at 3 p.m. The bill would require a board to hold at least three hours of its required sessions after 6 p.m.

MCL 211.30

FISCAL IMPLICATIONS:

There is no information at present.

ARGUMENTS:

For:

The March 15, 1994, statewide referendum coincides with one of the required dates for

meetings of township boards of review. This is impractical. The bill would make adjustments to the times when township boards of review must meet. It also would permit cities that have required board of review meetings on that date to change the meeting date for 1994 only. (The township amendments are permanent.) Township boards would also have to meet during more evening hours for the convenience of protesting taxpayers.

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