



Senate Fiscal Agency  
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BILL ANALYSIS

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Senate Bill 209 (as reported without amendment)  
Sponsor: Senator Ron Jelinek  
Committee: Local, Urban and State Affairs

### **CONTENT**

The bill would amend the General Property Tax Act to authorize the governing body of a city or township to adopt an ordinance or resolution allowing alternative meeting dates during which a property tax board of review could approve qualified errors.

Under the Act, after a local assessing officer has verified a qualified error in the assessment of a taxpayer's property, a board of review must meet to approve it. The meeting must take place on Tuesday following the second Monday in December and, for summer property taxes, on Tuesday following the third Monday in July. If summer taxes are not levied, a board of review may meet on Tuesday following the third Monday in July.

The bill would authorize the governing body of a city or township to adopt an ordinance or resolution allowing alternative meeting dates during the week of the second Monday in December and/or during the week of the third Monday in July.

MCL 211.53b

Legislative Analyst: Craig Laurie

### **FISCAL IMPACT**

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

Date Completed: 3-21-07

Fiscal Analyst: David Zin