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BILL ANALYSIS

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Senate Bill 209 (as introduced 2-20-07)
Sponsor: Senator Ron Jelinek
Committee: Local, Urban and State Affairs

Date Completed: 3-19-07

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.

(Under the Act, "qualified error" means one or more of the following:

- A clerical error relative to the correct assessment figures, the rate of taxation, or the mathematical computation relating to the assessing of taxes.
- A mutual mistake of fact.
- An exemption as a qualified start-up business or an adjustment in the taxable value of a property following transfer of ownership.

For board of review determinations in 2006 through 2009, a "qualified error" also may be one or more of the following:

- An error of measurement or calculation of the physical dimensions or components of the real property being assessed.
- An error of omission or inclusion of a part of the real property being assessed.
- An error regarding the correct taxable status of the real property being assessed.
- An error made by the taxpayer in preparing the statement of assessable personal property required under the Act.)

MCL 211.53b

Legislative Analyst: Craig Laurie

FISCAL IMPACT

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

Fiscal Analyst: David Zin

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