NOTICE OF SPECIAL ASSESSMENT HEARINGS

Act 162 of 1962

AN ACT to prescribe the method of giving notice of special assessment hearings; to provide for the inclusion of appeal information with a notice of special assessment; to prescribe duties of persons and certain public officials in connection with the keeping and maintaining of tax assessment records; to prescribe the effects of failure to give notice of special assessment hearings; and to validate certain special assessment hearings.

History: 1962, Act 162, Imd. Eff. May 10, 1962 ;-- Am. 1989, Act 64, Eff. July 31, 1989

The People of the State of Michigan enact:

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211.741 Notice of hearings in special assessment proceedings; service on owners or parties appearing on last local tax assessment records; statement that appearance and protest at hearing required for appeal; personal appearance; filing appearance or protest by letter; record of parties appearing to protest.

Sec. 1.

(1) For each special assessment made against property, notice of all hearings in the special assessment proceedings shall be given as provided in this act in addition to any notice of hearings to be given by publication or posting as required by statute, charter, or ordinance. The provisions of this act in respect to service of notice by mail shall supersede any existing statutory, charter, or ordinance requirements for mailing notice. Notice of hearings in special assessment proceedings shall be given to each owner of or party in interest in property to be assessed whose name appears upon the last local tax assessment records by mailing by first class mail addressed to that owner or party at the address shown on the tax records at least 10 days before the date of the hearing. The last local tax assessment records means the last assessment roll for ad valorem tax purposes that has been reviewed by the local board of review, as supplemented by any subsequent changes in the names or the addresses of the owners or parties listed on that roll.

(2) The notice of hearing shall include a statement that appearance and protest at the hearing in the special assessment proceedings is required in order to appeal the amount of the special assessment to the state tax tribunal and shall describe the manner in which an appearance and protest shall be made.

(3) An owner or party in interest, or his or her agent may appear in person at the hearing to protest the special assessment, or shall be permitted to file his or her appearance or protest by letter and his or her personal appearance shall not be required.

(4) The governing body shall maintain a record of parties who appear to protest at the hearing. If a hearing is terminated or adjourned for the day before a party is provided the opportunity to be heard, a party whose appearance was recorded is considered to have protested the special assessment in person.

History: 1962, Act 162, Imd. Eff. May 10, 1962 ;-- Am. 1989, Act 64, Eff. July 31, 1989

211.742 Tax assessment records; filing of names; changes of names and addresses.

Sec. 2.

Where any person claims an interest in real property whose name and correct address do not appear upon the last local tax assessment records, he shall be obligated to file immediately his name and address with the local tax assessing officer. This requirement shall be deemed effective only for the purpose of establishing a record of the names and addresses of those persons entitled to notice of hearings in special assessment proceedings. It shall be the duty of each tax assessing officer to immediately enter on the local tax assessment records any changes in the names and addresses of owners or parties in interest filed with him and at all times to keep such tax assessment records current and complete and available for public inspection.

History: 1962, Act 162, Imd. Eff. May 10, 1962

211.743 Notice of hearings; mailing.

Sec. 3.

On and after 30 days following the effective date of this act, any officer whose duty it is to give notice of hearings in special assessment proceedings may rely upon the last local tax assessment records in giving notice of hearing by mail. The method of giving notice by mail as provided in this act is declared to be the method that is reasonably certain to inform those to be assessed of the special assessment proceedings.

History: 1962, Act 162, Imd. Eff. May 10, 1962

211.744 Invalidation of assessment; reassessment.

Sec. 4.

Any failure to give notice as required in section 1 shall not invalidate an entire assessment roll but only the assessments on property affected by the lack of notice. A special assessment shall not be declared invalid as to any property if the owner or the party in interest thereof has actually received notice, has waived notice, or has paid any part of the assessment. If any assessment is declared void by court order or judgment, a reassessment against the property may be made.

History: 1962, Act 162, Imd. Eff. May 10, 1962 ;-- Am. 1989, Act 64, Eff. July 31, 1989

211.745 Notice of hearings; validation of previously held hearings.

Sec. 5.

Notwithstanding the lack of a statute, charter or ordinance provision for the mailing of notice of hearings, each special assessment hearing heretofore held is validated insofar as any notice of hearing is concerned, if notice was given by mail to the owners or parties in interest whose names appeared at the time of mailing on the last local tax assessment records. Any such special assessment hearing is also validated as to any owner or party in interest who has actually received notice of hearing, has waived such notice, or has paid any part of the special assessment.

History: 1962, Act 162, Imd. Eff. May 10, 1962

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211.746 Statement of right to file written appeal.

Sec. 6.

If a special assessment is made against property, the notice of the special assessment sent to the property owner or person responsible for payment of the ad valorem property taxes under the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws, shall include, in addition to any other requirements by statute or charter, a statement that the owner or any person having an interest in the real property may file a written appeal of the special assessment with the state tax tribunal within 30 days after the confirmation of the special assessment roll if that special assessment was protested at the hearing held for the purpose of confirming the roll.

History: Add. 1989, Act 64, Eff. July 31, 1989

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