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House Bill 5313 (as passed by the House)
Sponsor: Representative Howard Walker
House Committee: Tax Policy
Senate Committee: Finance

Date Completed: 5-3-06

CONTENT

The bill would amend the General Property Tax Act to allow a township board to appoint up to two alternate members to the township's board of review. An alternate member could be called to perform the duties of an absent regular member or to reach a decision on protested issues before the board of review in which a regular member had abstained due to a conflict of interest.

Under the Act, a township board may appoint three, six, or nine electors of the township to a board of review. At least two-thirds of the members must be property taxpayers of the township. Members must serve for two-year terms of beginning on January 1 of each odd-numbered year.

A majority of the board of review constitutes a quorum for the transaction of business, but a lesser number may adjourn and a majority vote of those present must decide all questions. At least two members of a three-member board of review must be present to conduct any business or hearings of the board. If six or nine members are appointed, the board of review must be divided into committees consisting of three members each for the purpose of hearing and deciding issues protested before the board. Two of the three members of a committee constitute a quorum for the transaction of business.

Under the bill, a township board could appoint up to two alternate members for the same term as regular members of the board of review. Each alternate member would have to be a property taxpayer of the township.

An alternate member could be called to perform the duties of a regular member of the board of review in the absence of a regular member. An alternate member also could be called to perform the duties of a regular member for the purpose of reaching a decision in issues protested in which a regular member had abstained for reasons of conflict of interest.

Under the Act, each member of a township board of review must qualify by taking the constitutional oath of office within 10 days after appointment. The township board may fill any vacancy that occurs in the board of review. A member of the township board is not eligible to serve on the board of review or to fill any vacancy. Additionally, a spouse, mother, father, sister, brother, son, or daughter of the assessor is not eligible to serve on the board to fill any vacancy. Under the bill, these provisions also would apply to alternate members of a board of review.

FISCAL IMPACT

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

Fiscal Analyst: David Zin

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.