

# HOUSE BILL No. 5313

October 18, 2005, Introduced by Reps. Walker, Nitz, Marleau, Booher, Baxter, Caswell, Nofs and Farhat and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 28 (MCL 211.28), as amended by 1993 PA 292.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 28. (1) Those electors of the township appointed by the  
2 township board shall constitute a board of review for the township.  
3 At least 2/3 of the members shall be property taxpayers of the  
4 township. Members appointed to the board of review shall serve for  
5 terms of 2 years beginning at noon on January 1 of each odd-  
6 numbered year. Each member of the board of review shall qualify by  
7 taking the constitutional oath of office within 10 days after  
8 appointment. The township board may fill any vacancy that occurs in  
9 the membership of the board of review. A member of the township  
10 board is not eligible to serve on the board or to fill any vacancy.

1 A spouse, mother, father, sister, brother, son, or daughter,  
2 including an adopted child, of the assessor is not eligible to  
3 serve on the board or to fill any vacancy. A majority of the board  
4 of review constitutes a quorum for the transaction of business, but  
5 a lesser number may adjourn and a majority vote of those present  
6 shall decide all questions. At least 2 members of a 3-member board  
7 of review shall be present to conduct any business or hearings of  
8 the board of review.

9 (2) The township board may appoint 3, 6, or 9 electors of the  
10 township, who shall constitute a board of review for the township.  
11 If 6 or 9 members are appointed as provided in this subsection, the  
12 membership of the board of review shall be divided into board of  
13 review committees consisting of 3 members each for the purpose of  
14 hearing and deciding issues protested pursuant to section 30. Two  
15 of the 3 members of a board of review committee constitute a quorum  
16 for the transaction of the business of the committee. All meetings  
17 of the members of the board of review and committees shall be held  
18 during the same hours of the same day and at the same location.

19 **(3) A TOWNSHIP BOARD MAY APPOINT NOT MORE THAN 2 ALTERNATE**  
20 **MEMBERS FOR THE SAME TERM AS REGULAR MEMBERS OF THE BOARD OF**  
21 **REVIEW. AN ALTERNATE MEMBER MAY BE CALLED TO SERVE AS A REGULAR**  
22 **MEMBER OF THE BOARD OF REVIEW IN THE ABSENCE OF A REGULAR MEMBER.**  
23 **AN ALTERNATE MEMBER MAY ALSO BE CALLED TO SERVE AS A REGULAR MEMBER**  
24 **OF THE BOARD OF REVIEW FOR THE PURPOSE OF REACHING A DECISION IN**  
25 **ISSUES PROTESTED IN WHICH A REGULAR MEMBER HAS ABSTAINED FOR**  
26 **REASONS OF CONFLICT OF INTEREST.**

27 (4) The size, composition, and manner of appointment of the

1 board of review of a city may be prescribed by the charter of a  
2 city. In the absence of or in place of a charter provision, the  
3 governing body of the city, by ordinance, may establish the city  
4 board of review in the same manner and for the same purposes as  
5 provided by this ~~subsection~~ **SECTION** for townships.

6 (5) A majority of the entire board of review membership, **NOT**  
7 **INCLUDING ALTERNATE MEMBERS**, shall indorse the assessment roll as  
8 provided in section 30. The duties and responsibilities of the  
9 board contained in section 29 shall be carried out by the entire  
10 membership of the board of review, **NOT INCLUDING ALTERNATE MEMBERS**  
11 and a majority of the membership, **NOT INCLUDING ALTERNATE MEMBERS**  
12 constitutes a quorum for those purposes.