STATE OF MICHIGAN
OFFICE OF THE GOVERNOR
LANSING

GRETCHEN WHITMER
GOVERNOR

GARLIN GILCHRIST II
LT. GOVERNOR

SECRETARY OF SENATE
2020 MAY 15 PM3:54

EXECUTIVE ORDER

No. 2020-87

Temporary Extension of Deadlines for Boards of Review, County Equalization, and Tax Tribunal Jurisdiction

The novel coronavirus (COVID-19) is a respiratory disease that can result in serious illness or death. It is caused by a new strain of coronavirus not previously identified in humans and easily spread from person to person. There is currently no approved vaccine or antiviral treatment for this disease.

On March 10, 2020, the Michigan Department of Health and Human Services identified the first two presumptive-positive cases of COVID-19 in Michigan. On that same day, I issued Executive Order 2020-4. This order declared a state of emergency across the state of Michigan under section 1 of article 5 of the Michigan Constitution of 1963, the Emergency Management Act, 1976 PA 390, as amended, MCL 30.401 et seq., and the Emergency Powers of the Governor Act of 1945, 1945 PA 302, as amended, MCL 10.31 et seq.

In the three weeks that followed, the virus spread across Michigan, bringing deaths in the hundreds, confirmed cases in the thousands, and deep disruption to this state's economy, homes, and educational, civic, social, and religious institutions. In response to the widespread and severe health, economic, and social harms posed by the COVID-19 pandemic, I issued Executive Order 2020-33 on April 1, 2020. This order expanded on Executive Order 2020-4 and declared both a state of emergency and a state of disaster across the state of Michigan under section 1 of article 5 of the Michigan Constitution of 1963, the Emergency Management Act, and the Emergency Powers of the Governor Act of 1945.

The Emergency Management Act vests the governor with broad powers and duties to "cop[e] with dangers to this state or the people of this state presented by a disaster or emergency," which the governor may implement through "executive orders, proclamations, and directives having the force and effect of law." MCL 30.403(1)–(2). Similarly, the Emergency Powers of the Governor Act of 1945 provides that, after declaring a state of

emergency, "the governor may promulgate reasonable orders, rules, and regulations as he or she considers necessary to protect life and property or to bring the emergency situation within the affected area under control." MCL 10.31(1).

Similarly, in response to COVID-19, some local offices have closed or limited access to government buildings and workplaces. As a result, many taxpayers have been unable to protest their 2020 property tax assessments and local units and counties are unable to conduct meetings, meet deadlines and provide the necessary filings to comply with statutory requirements.

To mitigate the spread of COVID-19, protect the public health, and provide essential protections to vulnerable Michiganders, it is reasonable and necessary to temporarily modify rules and procedures so as to extend the deadline for the protest of assessments, filing of certain required reporting from local and county officials, and filing of petitions to appeal assessment determinations.

Accordingly, acting under the Michigan Constitution of 1963 and Michigan law, I order the following:

1. Strict compliance with sections 30 and 30a of the General Property Tax Act (GPTA), 1893 PA 206, as amended, MCL 211.30 and 211.30a, is suspended such that (a) any review of assessments by a city or township board of review that has been completed by the date of this order is deemed to have been timely completed; (b) a completed assessment roll for 2020 that has been delivered to a county equalization director by the date of this order is deemed to have been timely delivered; (c) in the event that the county equalization director does not receive a certified roll from a board of review, the county must equalize based on the assessment roll prepared by the assessor.

2. Strict compliance with the deadlines for county boards of commissioners set forth in section 34 of the GPTA, 1893 PA 206, as amended, MCL 211.34, and section 5 of the State Board of Equalization Act, 1911 PA 44, as amended, MCL 209.5, is temporarily suspended to allow for the following extensions of time:

   (a) The county board of commissioners in each county must meet by May 15, 2020 to determine county equalized value. Such meetings must be conducted in a manner consistent with Executive Orders 2020-75 and 2020-77, or any executive orders on the same subjects that may follow.

   (b) The director of the tax or equalization department must transmit a certified copy of the tabular statement in the manner required under MCL 209.5(2) to the State Tax Commission on or before May 18, 2020.

3. Strict compliance with the protest and dispute provisions set forth in sections 28, 29, 30, 30a, 34c, and 53b of the GPTA, 1893 PA 206, as amended, MCL 211.30, 211.30a,

211.34c, and 211.53b, is temporarily suspended to allow for the following modifications:

(a) Boards of review that were not able to complete the duties set forth in sections 28, 29, or 30 of the GPTA, MCL 211.28–30, must meet on the Tuesday following the third Monday in July to hear protests.

(b) In addition to purposes set forth in section 53b of the GPTA, MCL 211.53b, boards of review acting in July must also meet to hear protests under Section 30 of the GPTA, MCL 211.30, and any other matters that are properly before a March board of review under MCL 211.30. Boards of review must issue decisions on any protests under MCL 211.30 by September 1, 2020.

(c) Boards of review meeting in July, as described in sections 3(a) and (b), must allow a resident taxpayer to file his or her protest before the board of review by letter without a personal appearance by the taxpayer or his or her agent.

(d) An owner of any assessable property who disputes the classification of a particular parcel must notify the assessor and may protest the assigned classification to the board of review acting in July.

(e) An owner or assessor may appeal the classification decision of the board of review acting in July by filing a written petition with the State Tax Commission not later than September 1, 2020.

(f) This order does not provide for a rehearing or reconsideration by a July board of review of a protest, request, or other property tax matter that was previously denied by a March board of review.

4. Strict compliance with the jurisdictional requirements set forth in the Tax Tribunal Act, 1973 PA 186, as amended, MCL 205.735a, is temporarily suspended to allow for the following extensions of time:

(a) The May 31 deadline set forth in MCL 205.735a(6) for assessment disputes as to property classified under section 34c of the GPTA as commercial real property, industrial real property, developmental real property, commercial personal property, industrial personal property, or utility personal property is extended to July 31. This order does not change or otherwise effect the July 31 deadline set forth in MCL 205.735a(6) for assessment disputes as to property classified under section 34c of the GPTA as agricultural real property, residential real property, timber-cutover real property, or agricultural personal property.

(b) With respect to all other matters, including assessment disputes arising out of decisions made by boards of review meeting in July in accordance with sections 3(a) and 3(b) of this order, the jurisdiction of the tribunal is invoked by a party in interest, as petitioner, filing a written petition within 35 days after the final decision, ruling, or determination.

5. To the extent that this order creates a conflict with any deadline or other requirement set by a local unit of government's charter or ordinances, the contents of this order control.

6. The time extensions with respect to township and city boards of review, county boards of commissioners, and Tax Tribunal jurisdiction set forth in this order are automatic. Taxpayers and local officials do not need to file any additional forms or contact the Michigan Department of Treasury, State Tax Commission or Michigan Tax Tribunal to qualify for the above stated extensions. Boards of review meeting in July to hear protests must provide notice in the manner required under the Open Meetings Act, MCL 15.261 *et seq.*, as modified by any applicable executive order that may be in effect at the time notice is required. The provision of such notice satisfies the minimum requirements of due process.

7. With respect to the Tax Tribunal's obligations under the Administrative Procedures Act of 1969, 1969 PA 306, as amended, MCL 24.201 et seq., and the MAHS Administrative Hearing Rules, R 792.10101 et seq., paragraphs 5 and 6 of Executive Order 2020-80, or any executive orders on the same subject that may follow, modifying certain procedural requirements related to the manner in which administrative hearings are held and the manner in which notice and service of process are provided, remain applicable.

8. This order applies only to the 2020 tax year.

9. This order is effective immediately and shall apply retroactively to April 6, 2020.

Given under my hand and the Great Seal of the State of Michigan.

Gretchen Whitmer

GRETCHEN WHITMER
GOVERNOR

Date: May 14, 2020

Time: 9:24 pm

By the Governor:

SECRETARY OF STATE