

HOUSE BILL No. 4357

February 21, 1991, Introduced by Rep. Willis Bullard and referred to the Committee on Taxation.

A bill to amend section 37 of Act No. 186 of the Public Acts of 1973, entitled
"Tax tribunal act,"
as amended by Act No. 23 of the Public Acts of 1987, being section 205.737 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 37 of Act No. 186 of the Public Acts of
2 1973, as amended by Act No. 23 of the Public Acts of 1987, being
3 section 205.737 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 37. (1) In arriving at its determination of a lawful
6 property assessment, the tribunal shall multiply its finding of
7 true cash value by a percentage equal to the ratio of the average
8 level of assessment in relation to true cash values in the
9 assessment district.

1 (2) The lawful assessment as determined by the tribunal is
2 subject to equalization and shall be equalized by application of
3 the equalization factor ~~which~~ THAT is uniformly applicable in
4 the assessment district for the year in question, which, after
5 equalization, shall not exceed 50% of the true cash value of the
6 property on the assessment date.

7 (3) The petitioner has the burden of proof in establishing
8 the true cash value of the property, and the assessing agency has
9 the burden of proof in establishing the ratio of the average
10 level of assessments in relation to true cash values in the
11 assessment district and the equalization factor ~~which~~ THAT was
12 uniformly applied in the assessment district for the year in
13 question.

14 (4) If subsequent to the filing of the petition the taxpayer
15 paid additional taxes as a result of the unlawful assessments on
16 the same property, or if in subsequent years unlawful assessments
17 were made against the same property, the taxpayer, after protest
18 before the board of review and not later than the filing deadline
19 as prescribed by section 35(2), except as provided by subsections
20 (5) and (7), may amend his or her petition to join all of his or
21 her claims for lawful assessment determination and for refund by
22 reason of payments based on the unlawful assessments. Any sum
23 determined by the tribunal to have been unlawfully paid shall
24 bear interest from the date of payment to the date of judgment
25 and the judgment shall bear interest to date of its payment.
26 Interest required by this subsection shall accrue for periods
27 before April 1, 1982 at a rate of 6% per year, shall accrue for

1 periods after March 31, 1982 but before April 1, 1985 at a rate
2 of 12% per year, and shall accrue for periods after March 31,
3 1985 at a rate of 9% per year.

4 (5) If the residential property and small claims division of
5 the tribunal has jurisdiction over a petition that the taxpayer
6 seeks to amend to include an assessment dispute for 1 or more
7 subsequent years, the following ~~shall~~ apply:

8 (a) The taxpayer need not have protested those assessments
9 he or she seeks to include before the board of review.

10 (b) Instead of the deadline provided by subsection (4), the
11 taxpayer may amend his or her petition by a motion filed within 7
12 days after mailing of the notice of the hearing on the petition
13 being amended, or not later than 20 days before the date set for
14 the hearing on the petition being amended, whichever ~~date~~ is
15 ~~the~~ later.

16 (6) The notice of the hearing on a petition shall include a
17 statement advising the petitioner of the right to amend his or
18 her petition to include assessment disputes for subsequent years
19 as provided by subsections (4) and (5).

20 (7) If the final equalization multiplier for the tax year
21 exceeds the tentative multiplier used in preparing the assessment
22 notice and as a result of action of the state board of equaliza-
23 tion or county board of commissioners a taxpayer's assessment as
24 equalized is in excess of 50% of true cash value, that ~~person~~
25 TAXPAYER may appeal directly to the tax tribunal without a prior
26 protest before the local board of review. The appeal shall be
27 filed under this subsection on or before the third Monday in

1 August and shall be heard in the same manner as other appeals of
2 the tribunal. A taxpayer making an appeal pursuant to this sub-
3 section may amend his or her petition to include subsequent
4 years' assessments based on the alleged unlawful determination in
5 the manner provided by subsection (5)(b). An appeal pursuant to
6 this subsection shall not result in an equalized value less than
7 the assessed value multiplied by the tentative equalization
8 multiplier used in preparing the assessment notice. ~~This sub-~~
9 ~~section does not apply to appeals filed after December 31, 1990.~~