



House  
Legislative  
Analysis  
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## DIRECT APPEAL TO TAX TRIBUNAL

House Bill 4334  
Sponsor: Rep. Willis Bullard  
Committee: Taxation

Complete to 2-23-93

### A SUMMARY OF HOUSE BILL 4334 AS INTRODUCED 2-23-93

Public Act 23 of 1987 amended the Tax Tribunal Act to allow a taxpayer to appeal an assessment directly to the state tax tribunal without a prior protest to the local board of review in cases where the final equalization multiplier for the tax year exceeded the tentative multiplier used in preparing the assessment notice, and action by the county board of commissioners or the state board of equalization resulted in the taxpayer's assessment as equalized being greater than 50 percent of true cash value. The act stated that an appeal filed under its provisions could not result in an assessment lower than the assessed value before the final equalization factors were added. The provisions of Public Act 23 applied to appeals filed only until December 31, 1990. House Bill 4334 would delete the expiration date from the provisions added to the Tax Tribunal Act by Public Act 23 of 1987; thus, the provisions would continue in effect indefinitely.

MCL 205.737

House Bill 4334 (2-23-93)