



SENATE BILL No. 1177

May 25, 1994, Introduced by Senator EMMONS and referred
to the Committee on Finance

A bill to amend sections 22, 25, 36, 37, 49, and 62 of Act
No 186 of the Public Acts of 1973, entitled
"Tax tribunal act,"

sections 37 and 62 as amended by Act No 172 of the Public Acts
of 1992 and section 49 as amended by Act No 437 of the Public
Acts of 1980, being sections 205 722, 205 725, 205 736, 205 737,
205 749, and 205 762 of the Michigan Compiled Laws and to add
sections 38, 38a, 38b, and 38c

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Sections 22, 25, 36, 37, 49, and 62 of Act
2 No 186 of the Public Acts of 1973, sections 37 and 62 as amended
3 by Act No 172 of the Public Acts of 1992 and section 49 as
4 amended by Act No 437 of the Public Acts of 1980, being sections
5 205 722, 205 725, 205 736, 205 737, 205 749, and 205 762 of the

1 Michigan Compiled Laws, are amended and sections 38, 38a, 38b,
2 and 38c are added to read as follows

3 Sec 22 (1) The members of the tribunal shall be citizens
4 of the United States ~~—~~ AND residents of this state ~~—~~ of
5 ~~which at least~~ NOT LESS THAN 2 MEMBERS OF THE TRIBUNAL shall be
6 attorneys admitted to practice in this state and shall have been
7 engaged for at least 5 years immediately preceding the appoint-
8 ment in active government, corporate, or private practice dealing
9 with federal and ~~state-local~~ STATE OR LOCAL tax matters,
10 including the property tax, or in the discharge of a judicial or
11 quasi-judicial office ~~—at least~~ NOT LESS THAN 1 MEMBER OF
12 THE TRIBUNAL shall be a certified assessor holding the highest
13 level of certification granted by the state assessors board ~~—at~~
14 ~~least~~ AND NOT LESS THAN 1 shall be a professional real estate
15 appraiser holding a recognized certification indicating compe-
16 tence in the valuation of complex income producing and residen-
17 tial property of the type subject to property taxation, with a
18 certification having required a review of sample appraisals, and
19 5 years of experience as an appraiser ~~—and at least~~ NOT LESS
20 THAN 1 MEMBER OF THE TRIBUNAL shall be a certified public accoun-
21 tant with 5 ~~years~~ YEARS OF experience in ~~state-local~~ STATE
22 OR LOCAL tax matters Not more than 3 members OF THE TRIBUNAL
23 shall be members of the same professional discipline Additional
24 appointees who are not attorneys, certified assessors, profes-
25 sional real estate appraisers, or certified public accountants
26 shall have at least 5 ~~years~~ YEARS OF experience in state or
27 local tax matters

1 (2) Each member OF THE TRIBUNAL shall take and subscribe the
2 constitutional oath of office before entering on the discharge of
3 his OR HER duties

4 (3) Each member OF THE TRIBUNAL shall devote ~~his entire~~
5 FULL time to ~~and~~ THE FUNCTIONS OF THE TRIBUNAL AND SHALL per-
6 sonally perform the duties of ~~his~~ THE office ~~and shall not~~
7 ~~engage in other business or professional activity for~~
8 ~~remuneration~~

9 (4) Each member OF THE TRIBUNAL shall receive an annual
10 salary as determined by law and shall be reimbursed for ~~his~~
11 actual and necessary expenses at the rate determined by the
12 administrative board

13 (5) A MEMBER OF THE TRIBUNAL SHALL NOT ENGAGE IN PROFESSION-
14 AL, FINANCIAL, OR BUSINESS DEALINGS THAT TEND TO REFLECT
15 ADVERSELY ON THAT MEMBER'S IMPARTIALITY, INTERFERE WITH THE
16 PROPER PERFORMANCE OF THAT MEMBER'S DUTIES, EXPLOIT THAT MEMBER'S
17 POSITION AS A MEMBER OF THE TRIBUNAL, OR INVOLVE THE MEMBER IN
18 FREQUENT TRANSACTIONS WITH PEOPLE WHO ARE LIKELY TO COME BEFORE
19 THE TRIBUNAL A MEMBER SHALL NOT FOR REMUNERATION HOLD OR BE
20 APPOINTED TO AN ELECTED OFFICE OR SERVE AS A DIRECTOR, OFFICER,
21 MANAGER, ADVISOR, OR EMPLOYEE OF A BUSINESS OR A LOCAL GOVERNMEN-
22 TAL UNIT

23 Sec 25 (1) The principal office of the tribunal and its
24 chief clerk shall be in the city of Lansing, and the department
25 of ~~administration~~ COMMERCE shall furnish suitable accommo-
26 dations and equipment there

1 (2) Subject to appropriations, ~~therefor,~~ the tribunal
2 shall have ~~such~~ THE legal, technical, and secretarial
3 assistance ~~as~~ the ~~chairman deems~~ CHAIRPERSON CONSIDERS
4 necessary

5 (3) A clerk or employee of the tribunal shall not provide
6 legal, accounting, or technical assistance relevant to a federal
7 state, or local tax matter, or to any other matter of which the
8 tribunal may acquire jurisdiction

9 (4) Salaries and expenses of the tribunal shall be paid as
10 provided by law

11 Sec 36 (1) ~~Tribunal~~ ~~upon~~ UPON written request of a
12 party to a proceeding, THE TRIBUNAL shall issue subpoenas
13 ~~forthwith~~ requiring the attendance and testimony of witnesses
14 and the production of evidence including, but not limited to,
15 books, records, correspondence, and documents in their possession
16 or under their control On written request, the tribunal shall
17 revoke a subpoena if the evidence the production of which is
18 required, does not relate to a matter in issue, or if the sub-
19 poena does not describe with sufficient particularity the evi-
20 dence, the production of which is required, or if for any other
21 reason sufficient in law the subpoena is invalid ~~In case of~~
22 FOR refusal to comply with a subpoena the party on whose behalf
23 it was issued may file a petition ~~—~~ in the circuit court for
24 Ingham county or for the county in which the proceeding is held
25 ~~—~~ for an order requiring compliance

26 (2) ~~When~~ IF directed by the ~~chairman~~ CHAIRPERSON, a
27 state or local governmental unit or agency shall make available

1 books, records, documents, information and assistance to the
2 tribunal

3 (3) THE COMPENSATION OF A WITNESS OR A PERSON REPRESENTING A
4 PARTY BEFORE THE TRIBUNAL SHALL NOT BE CONTINGENT ON AN ACTION OR
5 EVENT RESULTING FROM A DECISION BY THE TRIBUNAL

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

11 (2) The lawful assessment as determined by the tribunal is
12 subject to equalization and shall be equalized by application of
13 the equalization factor that is uniformly applicable in the
14 assessment district for the year in question, which, after equal-
15 ization, shall not exceed 50% of the true cash value of the prop-
16 erty on the assessment date

17 (3) The petitioner has the burden of proof in establishing
18 the true cash value of the property, and the assessing agency has
19 the burden of proof in establishing the ratio of the average
20 level of assessments in relation to true cash values in the
21 assessment district and the equalization factor that was uni-
22 formly applied in the assessment district for the year in
23 question

24 (4) If subsequent to the filing of the petition the taxpayer
25 paid additional taxes as a result of the unlawful assessments on
26 the same property, or if in subsequent years unlawful assessments
27 were made against the same property, the taxpayer, ~~after protest~~

~~1 before the board of review and~~ not later than the filing
 2 deadline as prescribed by section 35(2), except as provided by
 3 subsections (5) and (7), may amend his or her petition to join
 4 all of his or her claims for lawful assessment determination and
 5 for refund by reason of payments based on the unlawful
 6 assessments The motion to amend the petition to add a subse-
 7 quent year shall be accompanied by a motion fee equal to 50% of
 8 what the original filing fee would be A sum determined by the
 9 tribunal to have been unlawfully paid shall bear interest from
 10 the date of payment to the date of judgment and the judgment
 11 shall bear interest to date of its payment Interest required by
 12 this subsection shall accrue for periods before April 1, 1982 at
 13 a rate of 6% per year, shall accrue for periods after
 14 March 31, 1982 ~~but~~ AND before April 1, 1985 at a rate of 12%
 15 per year, ~~and~~ shall accrue for periods after March 31, 1985 AND
 16 BEFORE APRIL 1, 1993 at a rate of 9% per year, AND SHALL ACCRUE
 17 FOR PERIODS AFTER MARCH 31 1993 AT THE PRIME RATE CHARGED BY
 18 BANKS BUT NOT TO EXCEED 12% PER YEAR THE TERM "PRIME RATE
 19 CHARGED BY BANKS" MEANS THE AVERAGE PREDOMINANT PRIME RATE QUOTED
 20 BY NOT LESS THAN 3 COMMERCIAL BANKS TO LARGE BUSINESSES, AS
 21 DETERMINED BY THE DEPARTMENT OF TREASURY, DURING THE 6-MONTH
 22 PERIOD ENDING ON MARCH 31 AND THE 6-MONTH PERIOD ENDING ON
 23 SEPTEMBER 30

24 (5) If the residential property and small claims division of
 25 the tribunal has jurisdiction over a petition, THE APPEAL FOR
 26 EACH SUBSEQUENT YEAR FOR WHICH AN ASSESSMENT HAS BEEN ESTABLISHED
 27 SHALL BE ADDED AUTOMATICALLY TO THE PETITION HOWEVER, UPON

1 LEAVE OF THE TRIBUNAL, THE PETITIONER OR RESPONDENT MAY REQUEST
2 THAT ANY SUBSEQUENT YEAR BE EXCLUDED FROM APPEAL AT THE TIME OF
3 THE HEARING ON THE PETITION ~~that the taxpayer seeks to amend to~~
4 ~~include an assessment dispute for 1 or more subsequent years, the~~
5 ~~following shall apply.~~

6 ~~(a) The taxpayer need not have protested those assessments~~
7 ~~he or she seeks to include before the board of review~~

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

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

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

~~1 subsection may amend his or her petition to include subsequent~~
~~2 years' assessments based on the alleged unlawful determination in~~
~~3 the manner provided by subsection (5) (b) — An appeal pursuant to~~
~~4 this subsection shall not result in an equalized value less than~~
~~5 the assessed value multiplied by the tentative equalization~~
~~6 multiplier used in preparing the assessment notice — This subsec-~~
~~7 tion does not apply to appeals filed after December 31, 1990 — IF~~
8 IN THE FINAL JUDGMENT OF A PROPERTY VALUATION CASE, THE TRIBUNAL
9 FINDS THE TRUE CASH VALUE IS GREATER THAN THE TRUE CASH VALUE
10 ALLEGED IN THE PETITION BY THE PETITIONER, THE TOTAL FILING FEES
11 SHALL BE PAID AS IF THE AMOUNT ALLEGED IN THE PETITION WAS THE
12 AMOUNT OF THE JUDGMENT

13 (8) FEES PROVIDED FOR IN SUBSECTIONS (4) AND (8) APPLY
14 THROUGH MARCH 31, 1995

15 SEC 38 (1) A PETITION FILED UNDER SECTION 35 SHALL CON-
16 TAIN OR COMPLY WITH ALL OF THE FOLLOWING

17 (A) THE PETITIONER'S NAME AND ADDRESS OR FOR A CORPORATION,
18 ITS PRINCIPAL OFFICE OR PLACE OF BUSINESS

19 (B) THE NAME OF THE OPPOSING PARTIES

20 (C) A DESCRIPTION OF THE MATTER IN DISPUTE, INCLUDING THE
21 TYPE OF TAX AND YEARS INVOLVED

22 (D) THE AMOUNT IN DISPUTE INCLUDING IN NONPROPERTY TAX
23 APPEAL PETITIONS THE AMOUNT OF TAX ADMITTED TO BE CORRECT, IF
24 ANY, WITH A COPY OF THE ASSESSMENT OR OTHER NOTICE ATTACHED TO
25 THE PETITION

26 (E) FOR PROPERTY TAX ASSESSMENT, VALUATION OR EXEMPTION
27 PETITIONS, A STATEMENT OF WHETHER THERE WAS A TIMELY PROTEST TO

1 THE LOCAL BOARD OF REVIEW AND THE DATE AND THE DATE OF RECEIPT OF
2 THE DISPUTED TAX BILL, IF APPLICABLE

3 (F) A STATEMENT OF FACTS THE PETITIONER RELIES UPON, EXCEPT
4 THOSE FACTS FOR WHICH THE RESPONDENT HAS THE BURDEN OF PROOF, IN
5 SEPARATELY DESIGNATED PARAGRAPHS OF WHICH EACH IS LIMITED, AS FAR
6 AS PRACTICABLE, TO A SINGLE FACT FOR PROPERTY VALUATION CASES,
7 THIS STATEMENT SHALL INCLUDE THE SPECIFIC INFORMATION USED BY THE
8 PETITIONER TO ESTABLISH THE CONTENTED TRUE CASH VALUE OF THE
9 SUBJECT PROPERTY

10 (G) THE RELIEF SOUGHT

11 (H) THE SIGNATURE OF THE PETITIONER AND HIS OR HER ATTORNEY
12 OR OTHER AUTHORIZED REPRESENTATIVE, IF ANY

13 (I) FOR EQUALIZATION, ALLOCATION, OR APPORTIONMENT APPEALS,
14 THE PETITION SHALL BE SWORN TO AND IN COMPLIANCE WITH ALL APPLI-
15 CABLE STATUTES

16 (2) A PETITION FOR REVIEW OF AN ASSESSMENT OF PROPERTY SHALL
17 NOT APPLY TO MORE THAN 1 ASSESSED PROPERTY EXCEPT AS PROVIDED IN
18 THE FOLLOWING

19 (A) A PETITION MAY COVER MORE THAN 1 PARCEL OF REAL PROPERTY
20 IF THE PARCELS ARE CONTIGUOUS AND LOCATED WITHIN THE SAME ASSESS-
21 ING UNIT

22 (B) A PETITION MAY COVER PERSONAL PROPERTY IN MORE THAN 1
23 LOCATION IF THE PROPERTY IS ASSESSED AS 1 ASSESSMENT AND LOCATED
24 WITHIN THE SAME ASSESSING UNIT

25 (C) A PETITION MAY INCLUDE BOTH REAL AND PERSONAL PROPERTY

1 SEC 38A (1) THE RESPONDENT HAS 30 DAYS FROM THE DATE OF
2 SERVICE OF THE PETITION IN WHICH TO FILE AN ANSWER OR OTHER
3 RESPONSIVE PLEADING

4 (2) THE ANSWER SHALL FULLY STATE THE NATURE OF THE DEFENSE
5 AND A SPECIFIC ADMISSION OR DENIAL OF EACH MATERIAL ALLEGATION IN
6 THE PETITION OR, IF THE RESPONDENT HAS NO KNOWLEDGE OR INFORMA-
7 TION AS TO THE TRUTH OF AN ALLEGATION, A STATEMENT TO THAT
8 EFFECT IF THE RESPONDENT ADMITS OR DENIES ONLY A PORTION OF AN
9 ALLEGATION, HE OR SHE SHALL ADMIT PART AND DENY THE REMAINDER
10 PARAGRAPHS OF THE ANSWER SHALL BE DESIGNATED TO CORRESPOND TO
11 THOSE OF THE PETITION ANSWERED

12 (3) AN ANSWER MAY ASSERT 1 OR MORE DEFENSES A DEFENSE IS
13 NOT WAIVED BY BEING JOINED WITH 1 OR MORE OTHER DEFENSES A
14 DEFENSE NOT ASSERTED IN THE ANSWER OR BY AN APPROPRIATE MOTION IS
15 WAIVED EXCEPT FOR THE FOLLOWING

16 (A) LACK OF JURISDICTION

17 (B) FAILURE TO STATE A CLAIM

18 (C) FAILURE TO STATE A VALID DEFENSE

19 (4) THE ANSWER SHALL INCLUDE A STATEMENT OF FACTS ON WHICH
20 THE RESPONDENT RELIES AND HAS THE BURDEN OF PROOF FOR A PROP-
21 ERTY VALUATION CASE, THIS STATEMENT SHALL INCLUDE THE
22 RESPONDENT'S METHODOLOGY OF VALUATION AS APPLIED, TOGETHER WITH
23 ASSUMPTIONS USED TO ESTABLISH THE CONTENTED TRUE CASH VALUE OF
24 THE SUBJECT PROPERTY

25 (5) FOR A PROPERTY VALUATION CASE, THE RESPONDENT MAY
26 REQUEST IN THE ANSWER INFORMATION NECESSARY TO PREPARE FOR THE
27 SETTLEMENT CONFERENCE THAT WAS USED BY PETITIONER, AS INDICATED

1 IN THE PETITION, TO ESTABLISH THE CLAIM OR THAT RESPONDENT
2 BELIEVES TO BE IN THE POSSESSION OF PETITIONER AND IS NEEDED TO
3 ESTABLISH TRUE CASH VALUE INFORMATION THE RESPONDENT REQUESTS
4 IN THE ANSWER SHALL BE SUBMITTED TO THE RESPONDENT BY THE PETI-
5 TIONER WITHIN 30 DAYS AFTER THE ANSWER IS FILED ANY REQUESTED
6 INFORMATION THAT IS AVAILABLE AND NOT SUBMITTED OR EXEMPT BY THE
7 TRIBUNAL AFTER OBJECTION IS NOT ADMISSIBLE BY THE PETITIONER AT A
8 TRIBUNAL HEARING OBJECTIONS TO RESPONDENT'S REQUEST FOR INFOR-
9 MATION SHALL BE FILED WITH THE TRIBUNAL WITHIN 20 DAYS AFTER THE
10 ANSWER IS FILED

11 (6) WITHIN 20 DAYS AFTER THE ANSWER IS FILED, THE PETITIONER
12 MAY REQUEST FROM THE RESPONDENT INFORMATION THE PETITIONER
13 BELIEVES WAS USED TO DETERMINE THE CONTENTED TRUE CASH VALUE OF
14 THE SUBJECT PROPERTY INFORMATION THE PETITIONER REQUESTS SHALL
15 BE SUBMITTED WITHIN 30 DAYS OF THE REQUEST ANY REQUESTED INFOR-
16 MATION THAT IS AVAILABLE AND NOT SUBMITTED OR EXEMPT BY THE TRI-
17 BUNAL AFTER OBJECTION IS NOT ADMISSIBLE BY THE RESPONDENT AT A
18 TRIBUNAL HEARING OBJECTIONS TO PETITIONER'S REQUEST SHALL BE
19 FILED WITH THE TRIBUNAL WITHIN 20 DAYS OF THE REQUEST

20 SEC 38B (1) FOR ALL CASES EXCEPT EQUALIZATION ALLOCA-
21 TION, APPORTIONMENT, AND NONPROPERTY TAX APPEALS, THE PETITIONER
22 OR HIS OR HER REPRESENTATIVE SHALL ARRANGE FOR A SETTLEMENT CON-
23 FERENCE WITH ALL THE PARTIES TO THE MATTER OR THEIR REPRESENTA-
24 TIVES FOR THE FOLLOWING PURPOSES

25 (A) TO DISCUSS THE POSSIBILITY OF SETTLEMENT AND EACH PARTY
26 SHALL EXPRESS A GOOD FAITH ESTIMATE OF THE TRUE CASH VALUE OF THE
27 SUBJECT PROPERTY

1 (B) TO CONSIDER ALL OTHER MATTERS THAT MAY AID IN THE
2 DISPOSITION OF THE CASE

3 (2) THE SETTLEMENT CONFERENCE SHALL TAKE PLACE WITHIN 60
4 DAYS AFTER THE EXCHANGE OF INFORMATION IS COMPLETE UNDER SECTION
5 38A(5) AND (6) IF OBJECTIONS ARE FILED UNDER EITHER 38A(5) OR
6 (6), THE TIMETABLE OF THE SETTLEMENT CONFERENCE SHALL BE DIRECTED
7 BY ORDER OF THE TRIBUNAL

8 (3) THE PETITIONER SHALL PREPARE A SUMMARY OF THE SETTLEMENT
9 CONFERENCE AND SERVE A COPY UPON ALL OPPOSING PARTIES THE SUM-
10 MARY TOGETHER WITH PROOF OF SERVICE UPON OPPOSING PARTIES SHALL
11 BE FILED WITH THE CLERK OF THE TRIBUNAL WITHIN 60 DAYS AFTER THE
12 SETTLEMENT CONFERENCE ANY OBJECTIONS OR CLARIFICATIONS TO THE
13 SUMMARY BY AN OPPOSING PARTY SHALL BE FILED WITH THE CLERK OF THE
14 TRIBUNAL WITHIN 10 DAYS AFTER THE FILING OF THE SUMMARY

15 (4) THE SUMMARY OF THE SETTLEMENT CONFERENCE SHALL INCLUDE
16 ALL OF THE FOLLOWING

17 (A) EACH PARTY'S GOOD FAITH ESTIMATE OF THE TRUE CASH VALUE
18 OF THE SUBJECT PROPERTY, INCLUDING THE METHODOLOGY USED TO DETER-
19 MINE THAT VALUE

20 (B) STIPULATED FACTS

21 (C) FACTUAL AND LEGAL ISSUES RESOLVED

22 (D) FACTUAL AND LEGAL ISSUES STILL IN DISPUTE

23 (5) THE SUMMARY OF THE SETTLEMENT CONFERENCE WHEN FILED
24 SHALL BE ACCOMPANIED BY A SETTLEMENT CONFERENCE FILING FEE EQUAL
25 TO 50% OF THE AMOUNT OF THE ORIGINAL FILING FEE IN EFFECT IN 1992
26 FOR A PROPERTY WITH THE SAME VALUE AS THE SUBJECT PROPERTY OR,
27 FOR A PROPERTY TAX VALUATION PETITION WITH THE AMOUNT OF THE

1 STATE EQUALIZED VALUATION IN CONTENTION OVER \$500,000 00, 50% OF
2 THE AMOUNT PROVIDED FOR IN SECTION 49(6) HOWEVER, IF WITHIN 60
3 DAYS AFTER THE SETTLEMENT CONFERENCE, THE PARTIES FILE WITH THE
4 TRIBUNAL A PROPOSED CONSENT JUDGMENT OR A STIPULATION RESOLVING
5 ALL THE REMAINING FACTUAL AND LEGAL ISSUES, THE SETTLEMENT CON-
6 FERENCE FEE IS WAIVED

7 (6) FEES PROVIDED FOR IN THIS SECTION APPLY THROUGH
8 MARCH 31, 1995

9 SEC 38C (1) IF THE PARTIES DO NOT SETTLE AT THE SETTLE-
10 MENT CONFERENCE, THE TRIBUNAL SHALL SCHEDULE A PREHEARING
11 CONFERENCE EACH PARTY SHALL MAKE A GOOD FAITH EFFORT TO SETTLE
12 THE CASE BEFORE GOING TO A FULL HEARING IF THE CASE IS NOT SET-
13 TLED AT THE PREHEARING CONFERENCE, THE PETITIONER WITHIN 30 DAYS
14 AFTER THE PREHEARING CONFERENCE SHALL PAY TO THE CLERK OF THE
15 TRIBUNAL A FILING FEE EQUAL TO 100% OF THE AMOUNT OF THE ORIGINAL
16 FILING FEE IN EFFECT IN 1992 FOR A PROPERTY WITH THE SAME VALUE
17 AS THE SUBJECT PROPERTY OR FOR A PROPERTY TAX VALUATION PETITION
18 WITH THE AMOUNT OF STATE EQUALIZED VALUATION IN CONTENTION OVER
19 \$500 000 00 50% OF THE AMOUNT PROVIDED FOR IN SECTION 49(6)

20 (2) A TRIBUNAL MEMBER WHO PRESIDES AT THE PREHEARING CONFER-
21 ENCE SHALL NOT SIT AS A JUDGE AT THE FULL HEARING ON THE SAME
22 CASE

23 (3) FEES PROVIDED FOR IN THIS SECTION APPLY THROUGH
24 MARCH 31, 1995

25 Sec 49 (1) ~~The~~ EXCEPT AS PROVIDED IN THIS ACT, THE tri-
26 bunal by rule shall ~~prescribe~~ CHARGE filing fees and other fees
27 to be paid in connection with a proceeding ~~The fees charged~~

1 ~~shall be sufficient~~ to cover costs of the tribunal except the
2 costs of publishing its decisions, the salaries of the tribunal
3 members, their chief clerk, and the costs of homestead ~~appeal~~
4 APPEALS in the small claims division The fees shall be paid to
5 the clerk of the tribunal and by order of the tribunal may be
6 taxed as costs

7 (2) The residential property division of the tribunal shall
8 not charge fees or costs on appeals of homestead property

9 (3) Fees shall be collected by the clerk and paid directly
10 into the state general fund

11 (4) UPON THE TRANSFER OF A PETITION FROM SMALL CLAIMS TO THE
12 ENTIRE TRIBUNAL, THE PETITIONER SHALL IMMEDIATELY PAY THE SAME
13 FILING FEE PAID FOR PETITIONS ORIGINALLY FILED WITH THE ENTIRE
14 TRIBUNAL MINUS THE SMALL CLAIMS FILING FEE PAID, IF ANY, TO THE
15 CLERK OF THE TRIBUNAL

16 (5) THE FILING FEE PAID AT THE TIME OF FILING THE ORIGINAL
17 PETITION SHALL BE 50% OF THE AMOUNT OF THE ORIGINAL FILING FEE IN
18 EFFECT IN 1992 FOR A PROPERTY WITH THE SAME VALUE AS THE SUBJECT
19 PROPERTY OR FOR A PROPERTY TAX VALUATION PETITION WITH THE AMOUNT
20 OF THE STATE EQUALIZED VALUATION IN CONTENTION OVER \$500 000 00,
21 50% OF THE AMOUNT PROVIDED FOR IN SUBSECTION (6)

22 (6) FOR A PROPERTY TAX VALUATION PETITION, THE AMOUNT USED
23 FOR THE DETERMINATION OF FILING FEES FOR PETITIONS WITH THE
24 AMOUNT OF STATE EQUALIZED VALUATION IN CONTENTION OVER
25 \$500,000 00 IS EQUAL TO \$250 00 PLUS THE RESULT OF 0001 MULTI-
26 PLIED BY THE AMOUNT OF STATE EQUALIZED VALUATION IN CONTENTION
27 OVER \$500,000 00, BUT NOT TO EXCEED A TOTAL OF \$1,000 00

1 (7) FOR PETITIONS FILED IN THE SMALL CLAIMS DIVISION FOR
2 PROPERTY OTHER THAN RESIDENTIAL PROPERTY THAT, AFTER APPLYING THE
3 STATE EQUALIZED FACTOR, HAS THE ASSESSED VALUATION INCREASED OR
4 DECREASED BY MORE THAN \$20,000 00, THE FILING FEE SHALL BE THE
5 AMOUNT THAT WOULD BE PAID IF THE PETITION WERE FILED WITH THE
6 TRIBUNAL BUT NOT IN THE SMALL CLAIMS DIVISION

7 (8) FOR NONPROPERTY TAX PETITIONS FILED IN THE SMALL CLAIMS
8 DIVISION, IF THE AMOUNT OF THE TAX IS MORE THAN \$1,000 00, THE
9 FILING FEE SHALL BE THE AMOUNT THAT WOULD BE PAID IF THE PETITION
10 WERE FILED WITH THE TRIBUNAL BUT NOT IN THE SMALL CLAIMS
11 DIVISION

12 (9) FOR PETITIONS OTHER THAN SMALL CLAIMS, IF THE PETITIONER
13 OWNS MULTIPLE CONTIGUOUS PARCELS, THE FILING FEE FOR ALL PARCELS
14 IS THE AMOUNT OF THE FILING FEE ON THE PARCEL WITH THE LARGEST
15 STATE EQUALIZED VALUATION IN CONTENTION PLUS \$25 00 FOR EACH
16 ADDITIONAL PARCEL BUT NOT TO EXCEED A TOTAL FILING FEE OF
17 \$750 00 FOR A SMALL CLAIMS PETITION, IF THE PETITIONER OWNS
18 MULTIPLE CONTIGUOUS PARCELS, THE FILING FEE FOR ALL PARCELS IS
19 THE AMOUNT OF THE FILING FEE ON THE PARCEL WITH THE LARGEST STATE
20 EQUALIZED VALUATION IN CONTENTION PLUS \$10 00 FOR EACH ADDITIONAL
21 PARCEL, BUT NOT TO EXCEED A TOTAL FILING FEE OF \$500 00

22 (10) A PARTY SHALL PAY A MOTION FEE OF \$100 00 FOR A MOTION
23 TO SET ASIDE A DEFAULT

24 (11) FEES PROVIDED FOR IN SUBSECTIONS (5) THROUGH (10) APPLY
25 THROUGH MARCH 31, 1995

26 (12) AS USED IN THIS SECTION, "STATE EQUALIZED VALUATION IN
27 CONTENTION" MEANS THE DIFFERENCE BETWEEN THE STATE EQUALIZED

1 VALUATION AS DETERMINED FROM THE ASSESSMENT BY RESPONDENT AND THE
2 STATE EQUALIZED VALUATION CONTENTED BY PETITIONER

3 Sec 62 (1) The division created under section 61 has
4 jurisdiction of a proceeding otherwise cognizable by the tribu-
5 nal, in which residential property is exclusively involved
6 Property other than residential property may be included in a
7 proceeding before this division ~~—~~ if the assessed valuation of
8 the property after applying the state equalization factor ~~—~~ is
9 not increased or decreased by more than \$100,000 00 The divi-
10 sion also has jurisdiction of a proceeding involving an appeal of
11 any other tax over which the tribunal has jurisdiction ~~where~~ IF
12 the amount of the tax in dispute is \$6,000 00 or less

13 (2) For purposes of this chapter, "residential property"
14 means a homestead or other residential or agricultural real
15 estate including less than 4 rental units

16 (3) A person or legal entity entitled to proceed under sec-
17 tion 31 and whose proceeding meets the jurisdictional require-
18 ments of subsection (1), may elect to proceed before this divi-
19 sion or the tribunal A formal record need not be taken of the
20 division proceedings Within 20 days after issuance of an order
21 by a hearing referee BY LEAVE OF THE TRIBUNAL AND UPON GOOD CAUSE
22 SHOWN, a party may request a rehearing by a tribunal member
23 ~~which hearing shall be de novo—~~

24 (4) The residential property ~~tax~~ AND SMALL CLAIMS division
25 shall meet in county seats so that a hearing is held in the
26 county seat in which the property in question is located or in a
27 county contiguous to the county in which the property is

1 located An appellant shall not be required to travel more than
2 100 miles from the situs of the property to the hearing site,
3 except that a rehearing by a tribunal member shall be at a site
4 determined by the tribunal

5 (5) The tribunal shall make a short form for the simplified
6 filing of residential appeals

7 (6) For petitions filed in the small claims division for
8 property other than homestead residential property, if the amount
9 in dispute is greater than \$20,000 00 of state equalized valua-
10 tion, or in nonproperty matters if the amount is greater than
11 \$1,000 00, the filing fee shall be the amount that would have
12 been paid if the petition were filed with the full tribunal and
13 not in the small claims division