



SENATE BILL No. 1247

September 14, 1994, Introduced by Senator KELLY and
referred to the Committee on Finance

A bill to amend sections 37 and 49 of Act No 186 of the
Public Acts of 1973, entitled
"Tax tribunal act,"
section 37 as amended by Act No 21 of the Public Acts of 1993
and section 49 as amended by Act No 437 of the Public Acts of
1980, being sections 205 737 and 205 749 of the Michigan Compiled
Laws

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Sections 37 and 49 of Act No 186 of the Public
2 Acts of 1973, section 37 as amended by Act No 21 of the Public
3 Acts of 1993 and section 49 as amended by Act No 437 of the
4 Public Acts of 1980, being sections 205 737 and 205 749 of the
5 Michigan Compiled Laws, are amended to read as follows

6 Sec 37 (1) In arriving at its determination of a lawful
7 property assessment, the tribunal shall multiply its finding of

1 true cash value by a percentage equal to the ratio of the average
 2 level of assessment in relation to true cash values in the
 3 assessment district

4 (2) The lawful assessment as determined by the tribunal is
 5 subject to equalization and shall be equalized by application of
 6 the equalization factor that is uniformly applicable in the
 7 assessment district for the year in question, which, after equal-
 8 ization, shall not exceed 50% of the true cash value of the prop-
 9 erty on the assessment date

10 (3) The petitioner has the burden of proof in establishing
 11 the true cash value of the property, and the assessing agency has
 12 the burden of proof in establishing the ratio of the average
 13 level of assessments in relation to true cash values in the
 14 assessment district and the equalization factor that was uni-
 15 formly applied in the assessment district for the year in
 16 question

17 (4) If ~~subsequent to the~~ AFTER filing ~~of~~ the petition
 18 the taxpayer paid additional taxes as a result of ~~the~~ AN unlaw-
 19 ful ~~assessments~~ ASSESSMENT on the same property, or if in sub-
 20 sequent years AN unlawful ~~assessments were~~ ASSESSMENT WAS made
 21 against the same property, the taxpayer, ~~not later than~~ ON OR
 22 BEFORE the filing deadline ~~as~~ prescribed by section 35(2),
 23 except as provided by subsections (5) and (7), may amend his or
 24 her petition to join all of his or her claims for A lawful
 25 assessment determination and for THE refund ~~by reason~~ of pay-
 26 ments based on the unlawful ~~assessments~~ ASSESSMENT ~~The~~
 27 ~~motion to amend the petition to add a subsequent year shall be~~

~~1 accompanied by a motion fee equal to 50% of what the original~~
~~2 filing fee would be~~ A sum determined by the tribunal to have
3 been unlawfully paid shall bear interest from the date of payment
4 to the date of judgment and the judgment shall bear interest to
5 THE date of its payment Interest required by this subsection
6 shall accrue for periods before April 1, 1982 at a rate of 6% per
7 year, shall accrue for periods after March 31, 1982 but before
8 April 1, 1985 at a rate of 12% per year, and shall accrue for
9 periods after March 31, 1985 at a rate of 9% per year

10 (5) If the residential property and small claims division of
11 the tribunal has jurisdiction over a petition, the appeal for
12 each subsequent year for which an assessment has been established
13 shall be added automatically to the petition However, upon
14 leave of the tribunal, the petitioner or respondent may request
15 that any subsequent year be excluded from appeal at the time of
16 the hearing on the petition

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

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

1 shall be filed under this subsection on or before the third
 2 Monday in August and shall be heard in the same manner as other
 3 appeals of the tribunal An appeal ~~pursuant to~~ UNDER this sub-
 4 section shall not result in an equalized value less than the
 5 assessed value multiplied by the tentative equalization multi-
 6 plier used in preparing the assessment notice

7 Sec 49 (1) ~~The tribunal by rule shall prescribe filing~~
 8 ~~fees and other fees to be paid~~ A FILING FEE EQUAL TO THE FILING
 9 FEE REQUIRED TO COMMENCE A CIVIL ACTION IN CIRCUIT COURT SET
 10 FORTH IN SECTION 2529 OF THE REVISED JUDICATURE ACT OF 1961, ACT
 11 NO 236 OF THE PUBLIC ACTS OF 1961, BEING SECTION 600 2529 OF THE
 12 MICHIGAN COMPILED LAWS, SHALL ACCOMPANY A PETITION FILED UNDER
 13 SECTION 35 A MOTION FEE EQUAL TO THE MOTION FEE REQUIRED IN A
 14 CIVIL ACTION IN CIRCUIT COURT SET FORTH IN SECTION 2529 OF ACT
 15 NO 236 OF THE PUBLIC ACTS OF 1961, SHALL ACCOMPANY ANY MOTION OR
 16 STIPULATION FILED in connection with a proceeding ~~The fees~~
 17 ~~charged shall be sufficient to cover costs of the tribunal except~~
 18 ~~the costs of publishing its decisions, the salaries of the tribu-~~
 19 ~~nal members, their chief clerk, and the costs of homestead appeal~~
 20 ~~in the small claims division~~ The fees shall be paid to the
 21 clerk of the tribunal and MAY BE TAXED AS COSTS by order of the
 22 tribunal ~~may be taxed as costs~~

23 (2) The residential property AND SMALL CLAIMS division of
 24 the tribunal shall not charge fees or costs ~~on appeals~~ IN CON-
 25 NECTION WITH AN APPEAL of homestead property

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