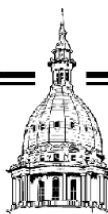




Senate Fiscal Agency
P. O. Box 30036
Lansing, Michigan 48909-7536

BILL



ANALYSIS

Telephone: (517) 373-5383
Fax: (517) 373-1986

House Bill 6101 (H-1 as reported without amendment)
Sponsor: Representative Charles Perricone
House Committee: Tax Policy
Senate Committee: Finance

CONTENT

The bill would amend the Tax Tribunal Act to specify that a motion to amend a petition to add subsequent years would not be necessary for petitions filed after December 31, 1987, if the tribunal had jurisdiction over a petition alleging that the property was exempt from taxation. In such a case, the appeal for each subsequent year for which an assessment was established would be added automatically to the petition. Upon the leave of the tribunal, however, the petitioner or respondent could request that any subsequent year be excluded from appeal at the time of the hearing on the petition.

Currently, the Act allows a taxpayer who has paid additional taxes as a result of unlawful assessments on the same property after filing a petition or on whose property an unlawful assessment is made in subsequent years, to amend his or her petition to join all of the claims for a determination of the property's taxable value, State equalized valuation, or exempt status and for a refund of payments based on the unlawful assessments. The motion to amend the petition to add a subsequent year must be accompanied by a motion fee equal to 50% of the filing fee to file a petition to begin an appeal for that property in that year. The bill would make automatic the addition of subsequent years to a petition.

MCL 205.737

Legislative Analyst: L. Burghardt

FISCAL IMPACT

This bill would apply to a very small number of cases before the Tax Tribunal and the fiscal impact would be very minimal.

Date Completed: 12-10-96

Fiscal Analyst: J. Wortley