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## TAX TRIBUNAL FILINGS

House Bill 5260

Sponsor: Rep. Nancy Cassis

Committee: Tax Policy

Complete to 3-13-00

### A SUMMARY OF HOUSE BILL 5260 AS INTRODUCED 2-1-00

Under the Tax Tribunal Act, a party can invoke the jurisdiction of the tribunal in an assessment dispute by filing a written petition on or before June 30 of the tax year involved. The act says the petition must be sent by certified mail on or before that date, unless it is filed in the residential property and small claims division, in which case it can be postmarked by first class mail or delivered in person on or before that date. The act says that “in all other matters,” the jurisdiction is invoked by filing a written petition within 30 days after the final decision, ruling, determination, or order that the petitioner seeks to review. House Bill 5260 would amend that provision in the act to specify that a written petition would be considered filed if it was sent by certified mail or delivered in person on or before the expiration of the period in which an appeal can be made, unless it was filed in the residential property and small claims division, in which case it could be postmarked by first class mail or delivered in person on or before the expiration of the specified period. The bill also would specify that a written petition would have to be filed within 35 days (rather than 30 days) if it was pursuant to Section 22(1) of the revenue act, which deals with appeals of assessments, decisions, and orders of the Department of Treasury and which already allows 35 days to appeal.

MCL 205.735

House Bill 5260 (3-13-00)

Analyst: C. Couch

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