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House Bill 5260 (as passed by the House)  
Sponsor: Representative Nancy Cassis  
House Committee: Tax Policy  
Senate Committee: Finance

Date Completed: 5-23-00

### **CONTENT**

The bill would amend the Tax Tribunal Act to revise provisions that specify when a petition to invoke the jurisdiction of the Tax Tribunal is considered filed, in cases not involving property assessment disputes and in cases before the residential property and small claims division.

The Act prescribes the requirements that a taxpayer must follow to invoke the jurisdiction of the Tax Tribunal in disputes involving property tax laws (other than disputes under the Drain Code). In assessment disputes, the jurisdiction of the Tax Tribunal is invoked if a petition is filed on or before June 30 of the tax year involved. A petition is considered filed by June 30 if it is sent by certified mail on or before that date, except in the residential and small claims division. In that division, a petition is considered filed by June 30 if it is delivered in person or postmarked by first class mail on or before that date. In all other matters, jurisdiction is invoked when a party files a petition within 30 days after the final decision, ruling, determination, or order that the petitioner seeks to review.

Under the bill, in disputes other than assessment disputes, and except in the residential property and small claims division, a petition would be considered filed if it were sent by certified mail or delivered in person on or before the expiration of the period in which an appeal could be made. In the residential property and small claims division, a petition would be considered filed if it were postmarked by first-class mail or delivered in person on or before the expiration of the period in which an appeal could be made.

Further, the bill provides that a petition would have to be filed within 35 days after the final decision, ruling, determination, or order that a petitioner sought to review if the appeal involved Section 22(1) of the revenue Act. Section 22(1) allows a taxpayer aggrieved by an assessment, decision, or order of the Department of Treasury to appeal the contested portion of the assessment, decision, or order to the Tax Tribunal within 35 days after the assessment, decision, or order.

MCL 205.735

Legislative Analyst: G. Towne

### **FISCAL IMPACT**

The bill would have no fiscal impact on State or local government.

Fiscal Analyst: M. Tyszkiewicz

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.