

Property tax; tax tribunal; filing requirements; clarify.

PROPERTY TAX: Tax tribunal

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending section 35 (MCL 205.735), as amended by 1994 PA 254.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 35. (1) A proceeding before the tribunal is original
2 and independent and is considered de novo. For an assessment
3 dispute as to the valuation of ~~the~~ property or ~~where~~ IF an
4 exemption is claimed, ~~except as otherwise provided in this sec-~~
5 ~~tion for a year in which the July or December board of review has~~
6 ~~authority to determine a claim of exemption for qualified agri-~~
7 ~~cultural property or for an appeal of a denial of a homestead~~
8 ~~exemption by the department of treasury,~~ the assessment must be
9 protested before the board of review before the tribunal acquires
10 jurisdiction of the dispute under subsection (2), except as
11 ~~provided by~~ OTHERWISE PROVIDED IN THIS SECTION FOR A YEAR IN

1 WHICH THE JULY OR DECEMBER BOARD OF REVIEW HAS AUTHORITY TO
2 DETERMINE A CLAIM OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROP-
3 ERTY OR FOR AN APPEAL OF A DENIAL OF A HOMESTEAD EXEMPTION BY THE
4 DEPARTMENT OF TREASURY, AND IN section 37(5) and (7). For a dis-
5 pute regarding a determination of a claim for exemption of quali-
6 fied agricultural property for a year in which the July or
7 December board of review has authority to determine a claim of
8 exemption for qualified agricultural property, the claim for
9 exemption must be presented to either the July or December board
10 of review before the tribunal acquires jurisdiction of the
11 dispute. For a special assessment dispute, the special assess-
12 ment must be protested at the hearing held for the purpose of
13 confirming the special assessment roll before the tribunal
14 acquires jurisdiction of the dispute.

15 (2) The jurisdiction of the tribunal in an assessment dis-
16 pute is invoked by a party in interest, as petitioner, filing a
17 written petition on or before June 30 of the tax year involved.
18 Except in the residential property and small claims division, a
19 written petition is considered filed by June 30 of the tax year
20 involved if it is sent by certified mail on or before June 30 of
21 that tax year. In the residential property and small claims
22 division, a written petition is considered filed by June 30 of
23 the tax year involved if it is postmarked by first class mail or
24 delivered in person on or before June 30 of the tax year
25 involved. All petitions required to be filed or served by a day
26 during which the offices of the tribunal are not open for
27 business shall be filed by the next business day. In all other

1 matters, the jurisdiction of the tribunal is invoked by a party
2 in interest, as petitioner, filing a written petition within 30
3 days after the final decision, ruling, determination, or order
4 that the petitioner seeks to review, OR WITHIN 35 DAYS IF THE
5 APPEAL IS PURSUANT TO SECTION 22(1) OF 1941 PA 122, MCL 205.22.
6 EXCEPT IN THE RESIDENTIAL PROPERTY AND SMALL CLAIMS DIVISION, A
7 WRITTEN PETITION IS CONSIDERED FILED IF IT IS SENT BY CERTIFIED
8 MAIL OR DELIVERED IN PERSON ON OR BEFORE EXPIRATION OF THE PERIOD
9 IN WHICH AN APPEAL MAY BE MADE AS PROVIDED BY LAW. IN THE RESI-
10 DENTIAL AND SMALL CLAIMS DIVISION, A WRITTEN PETITION IS CONSID-
11 ERED FILED IF IT IS POSTMARKED BY FIRST-CLASS MAIL OR DELIVERED
12 IN PERSON ON OR BEFORE EXPIRATION OF THE PERIOD IN WHICH AN
13 APPEAL MAY BE MADE AS PROVIDED BY LAW. An appeal of a contested
14 tax bill shall be made within 60 days after mailing by the
15 assessment district treasurer and the appeal is limited solely to
16 correcting arithmetic errors or mistakes and is not a basis of
17 appeal as to disputes of valuation of the property, the
18 property's exempt status, or the property's equalized value
19 resulting from equalization of its assessment by the county board
20 of commissioners or the state tax commission. Service of the
21 petition on the respondent shall be by certified mail. For an
22 assessment dispute, service of the petition shall be mailed to
23 the assessor of that governmental unit if the respondent is the
24 local governmental unit. Except for petitions filed under
25 chapter 6, a copy of the petition shall also be sent to the sec-
26 retary of the school board in the local school district in which

1 the property is located and to the clerk of any county that may
2 be affected.

3 (3) The petition or answer may be amended at any time by
4 leave of the tribunal and in compliance with its rules. If a tax
5 was paid while the determination of the right to the tax is pend-
6 ing before the tribunal, the taxpayer may amend his or her peti-
7 tion to seek A refund of that tax.

8 (4) A person or legal entity may appear before the tribunal
9 in his or her own behalf, or may be represented by an attorney or
10 by any other person. ~~as the appellant may choose.~~