

SENATE BILL No. 1320

June 21, 2000, Introduced by Senators PETERS and EMMONS and referred to the Committee on Finance.

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 an exemption
4 is claimed, except as otherwise provided in this section for a
5 year in which the July or December board of review has authority
6 to determine a claim of exemption for qualified agricultural
7 property or for an appeal of a denial of a homestead exemption by
8 the department of treasury, the assessment must be protested
9 before the board of review before the tribunal acquires
10 jurisdiction of the dispute under subsection (2), except as
11 provided by section 37(5) and (7). For a dispute regarding a

1 determination of a claim for exemption of qualified agricultural
2 property for a year in which the July or December board of review
3 has authority to determine a claim of exemption for qualified
4 agricultural property, the claim for exemption must be presented
5 to either the July or December board of review before the tribu-
6 nal acquires jurisdiction of the dispute. For a special assess-
7 ment dispute, the special assessment must be protested at the
8 hearing held for the purpose of confirming the special assessment
9 roll before the tribunal acquires jurisdiction of the dispute.

10 (2) The jurisdiction of the tribunal in an assessment dis-
11 pute is invoked by a party in interest, as petitioner, filing a
12 written petition on or before June 30 of the tax year involved.
13 Except in the residential property and small claims division, a
14 written petition is considered filed by June 30 of the tax year
15 involved if it is sent by certified mail on or before June 30 of
16 that tax year. In the residential property and small claims
17 division, a written petition is considered filed by June 30 of
18 the tax year involved if it is postmarked by first class mail or
19 delivered in person on or before June 30 of the tax year
20 involved. All petitions required to be filed or served by a day
21 during which the offices of the tribunal are not open for busi-
22 ness shall be filed by the next business day. In all other mat-
23 ters, the jurisdiction of the tribunal is invoked by a party in
24 interest, as petitioner, filing a written petition within 30 days
25 after the final decision, ruling, determination, or order that
26 the petitioner seeks to review. An appeal of a contested tax
27 bill shall be made within 60 days after mailing by the assessment

1 district treasurer and the appeal is limited solely to correcting
2 arithmetic errors or mistakes and is not a basis of appeal as to
3 disputes of valuation of the property, the property's exempt
4 status, or the property's equalized ~~value~~ VALUATION resulting
5 from equalization of its assessment by the county board of com-
6 missioners or the state tax commission. Service of the petition
7 on the respondent shall be by certified mail. For an assessment
8 dispute, service of the petition shall be mailed to the assessor
9 of ~~that~~ THE governmental unit IN WHICH THE PROPERTY IS LOCATED
10 if the respondent is the local governmental unit. Except for
11 petitions filed under chapter 6, a copy of the petition shall
12 also be sent to ALL OF the FOLLOWING:

13 (a) the secretary of the school board in the local school
14 district in which the property is located. ~~and to the~~

15 (B) THE clerk of any county that may be affected.

16 (C) FOR PETITIONS FILED IN THE 2000 TAX YEAR AND EACH TAX
17 YEAR AFTER THE 2000 TAX YEAR, THE DEPARTMENT OF MANAGEMENT AND
18 BUDGET. ON OR BEFORE SEPTEMBER 1 IN EACH TAX YEAR, THE DEPART-
19 MENT OF MANAGEMENT AND BUDGET SHALL REPORT TO THE APPROPRIATIONS
20 COMMITTEES FOR THE SENATE AND FOR THE HOUSE OF REPRESENTATIVES
21 THE TOTAL AMOUNT OF REVENUE COLLECTED UNDER THE STATE EDUCATION
22 TAX ACT, 1993 PA 331, MCL 211.901 TO 211.906, THAT IS UNDER CON-
23 TENTION IN ALL APPEALS FILED UNDER THIS ACT IN THAT TAX YEAR.

24 (3) The petition or answer may be amended at any time by
25 leave of the tribunal and in compliance with its rules. If a tax
26 was paid while the determination of the right to the tax is

1 pending before the tribunal, the taxpayer may amend his or her
2 petition to seek A refund of that tax.

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