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BILL ANALYSIS

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House Bill 5854 (Substitute H-2 as reported without amendment)

Sponsor: Representative Fulton Sheen

House Committee: Tax Policy

Senate Committee: Finance

### **CONTENT**

The bill would amend the Tax Tribunal Act to make the following changes for Tribunal proceedings that commenced after December 31, 2006:

- Provide that assessed valuation and exempt status disputes concerning real property classified as commercial, industrial, or developmental could be appealed directly to the Michigan Tax Tribunal without protest before the board of review.
- Allow assessed valuation and exempt status disputes concerning personal property classified as commercial, industrial, or utility to be appealed directly to the Tax Tribunal without protest to the board of review, if a personal property tax statement were filed before the commencement of the board of review.
- Provide that a dispute regarding a claim of exemption of a principal residence would have to be presented to the July or December board of review before the Tribunal acquired jurisdiction of the dispute (as is currently required for qualified agricultural property).
- Provide that a petition would be considered filed within the time required if it were postmarked by the U.S. Postal Service, delivered in person, or given to a designated delivery service for delivery, on or before the expiration of the filing deadline.
- Amend filing deadlines.

MCL 205.735 et al.

Legislative Analyst: J.P. Finet

### **FISCAL IMPACT**

The bill could create some efficiencies for State and local government, but is not expected to change costs significantly.

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