

# Legislative Analysis



## EXTENSION FOR CERTAIN APPEALS TO THE MICHIGAN TAX TRIBUNAL

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**House Bill 5766 (H-2) as reported from committee**

**Sponsor: Rep. Roger Hauck**

**1st Committee: Local Government and Municipal Finance**

**2nd Committee: Ways and Means**

**Complete to 5-19-20**

*(Enacted as Public Act 88 of 2020)*

### SUMMARY:

House Bill 5766 would add a section to the Tax Tribunal Act to allow petitioners filing certain property tax appeals to have up to an additional 96 days to file that appeal. Specifically, for certain property tax appeals with deadlines between May 27, 2020, and September 1, 2020, the deadline would be August 31, 2020. Those appeals would include any of the following:

- Assessment disputes.
- Proceedings in which residential property is exclusively involved.
- Proceedings in which property is other than residential as long as its taxable value or state equalized value (SEV) is \$100,000 or less.
- Appeals of any other property tax over which the tribunal has jurisdiction where the amount of tax in dispute is \$20,000 or less.

The Michigan Tax Tribunal is an administrative court that hears tax appeals for all Michigan taxes, with most concerning property taxes. The tribunal consists of seven members representing a cross-section of tax disciplines who conduct hearings and issue written decisions.

Proposed MCL 205.737a

### BRIEF DISCUSSION:

Of note, Executive Order 2020-87<sup>1</sup>, issued May 14, 2020, likewise extended certain deadlines in the Tax Tribunal Act. Namely, the May 31 deadline set forth in section 35a(6) for assessment disputes as to property classified under section 34c of the General Property Tax Act as commercial real property, industrial real property, developmental real property, commercial personal property, industrial personal property, or utility personal property was extended to July 31.

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<sup>1</sup> EO 2020-87: <https://www.legislature.mi.gov/documents/2019-2020/executiveorder/pdf/2020-EO-87.pdf>

## **FISCAL IMPACT:**

To the extent that the bill allows for an appeal that otherwise would not have happened except for the provisions of the bill, the state may incur additional administrative costs in hearing the appeal. However, these costs likely would be absorbed under current appropriation levels. Furthermore, for a successful appeal that would not have occurred except for the extension provided by the bill, state and local units of government would realize reduced property tax revenues.

## **POSITIONS:**

A representative of the Michigan Chamber of Commerce testified in support of the bill. (5-13-20)

The following entities indicated support for the bill:

- Grand Rapids Chamber (5-13-20)
- Commercial Real Estate Association (5-13-20)
- National Federation of Independent Business (5-13-20)
- Michigan Association of Realtors (5-19-20)
- Michigan Townships Association (5-13-20)
- Michigan Manufacturers Association (5-19-20)
- Honigman (5-13-20)
- Detroit Regional Chamber (5-19-20)

A representative of the Michigan Townships Association testified with a neutral position on the bill. (5-13-20)

The city of Wyoming indicated opposition to the bill. (5-13-20)

Legislative Analyst: Jenny McInerney  
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■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.