



Senate Fiscal Agency
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BILL ANALYSIS



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House Bill 5766 (Substitute H-2 as reported without amendment)

Sponsor: Representative Roger Hauck

House Committee: Local Government and Municipal Finance
Ways and Means

Senate Committee: Finance

CONTENT

The bill would amend the Tax Tribunal Act to extend the filing deadline for certain property tax appeals.

Specifically, under the bill, a petitioner would have until August 31, 2020, to file any property tax appeal provided for under Section 35a or 62 if the filing deadline otherwise provided for that appeal under the Act or other law was any day after May 27, 2020, and before September 1, 2020.

(The Michigan Tax Tribunal is an administrative court that hears tax appeals for all Michigan taxes. Under Section 35a of the Act, the Tribunal has jurisdiction over assessment disputes as to the valuation or exemption of certain property under Section 34c of the General Property Tax Act only after the assessment has been protested before the Board of Review. Under Section 62 of the Tax Tribunal Act, the Tribunal has jurisdiction over proceedings in which residential property is exclusively involved; proceedings involving property other than residential property if the amount of that property's taxable value or State equalized valuation is not more than \$100,000; and proceedings involving an appeal of any other tax over which the Tribunal has jurisdiction if the amount of the tax in dispute is \$20,000 or less.)

MCL 205.737a

Legislative Analyst: Stephen Jackson

FISCAL IMPACT

The bill would not have a significant fiscal impact on State or local government. To the extent that the bill would permit the filing of appeals that otherwise would not have been filed, the Tribunal could incur some minor expenses. However, the number of cases that would not have been heard without the deadline extension contained in the bill likely is small, and the resulting expenses would be absorbed by existing appropriations. Local units of government could experience a minor negative fiscal impact if a judgment resulted in a decrease in property tax revenue.

Date Completed: 5-28-20

Fiscal Analyst: Elizabeth Raczkowski