



Senate Fiscal Agency
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Senate Bill 272 (as introduced 3-24-21)
Sponsor: Senator Stephanie Chang
Committee: Finance

Date Completed: 4-19-22

CONTENT

The bill would amend the Tax Tribunal Act to allow the residential property and small claims division ("small claims division") of the Michigan Tax Tribunal to conduct hearings and rehearings telephonically, by videoconferencing, or in person.

Under the Act, the small claims division of the Tribunal has jurisdiction over a proceeding in which residential property is exclusively involved, or one in 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, adjusted annually by the inflation rate. (For 2021, that amount-in-dispute threshold is \$25,124 or less.)

Except as otherwise provided, the small claims division must meet in the county in which the property in question is located or in a county contiguous to that county. A petitioner-appellant must not be required to travel more than 100 miles from the location of the property in question to the hearing site, except that a rehearing by a Tribunal member must be at a site determined by the Tribunal. Under the bill, these provisions would apply only to in-person hearings. The bill would allow the small claims division to conduct hearings and rehearings telephonically, by videoconferencing, or in person.

Currently, by leave of the Tribunal and with the mutual consent of all parties, a small claims division proceeding may take place at a location mutually agreed upon by all parties or may take place by the use of amplified telephonic or video conferencing equipment. Under the bill, by the leave of the Tribunal, an in-person hearing could take place at a location mutually agreed upon by all parties.

MCL 205.762

Legislative Analyst: Jeff Mann

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Fiscal Analyst: Elizabeth Raczkowski

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