

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.504 Rules governing form and manner of appeal from final determination; time for appeal; hearing; evidence; notice of hearing; order; copy of order and opinion.**

Sec. 4. The state commissioner of revenue shall promulgate uniform rules pursuant to Act No. 306 of the Public Acts of 1969, as amended, being sections 24.201 to 24.315 of the Michigan Compiled Laws, governing the form and manner of appeal from a final determination by a city affecting a taxpayer, employee, or other person and purporting to be made under or in administration of the uniform city income tax ordinance. The rules shall provide at least 30 days after notice of a final assessment, denial of claim for refund, special ruling, or rule of the city, in which the appeal may be filed. The rules shall provide to the taxpayer, employer, other person, or an authorized representative of the person and to the city an opportunity to present evidence and to examine witnesses relating to the matter under appeal. The hearing shall be held in compliance with Act No. 267 of the Public Acts of 1976, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the hearing shall be given in the manner required by Act No. 267 of the Public Acts of 1976. Promptly after completion of the hearing, the commissioner shall affirm, reverse, or modify by written order the action of the city which is the subject matter of the appeal, and shall furnish a copy of the order and opinion to the appellant and to the authorized official of the city.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1977, Act 175, Imd. Eff. Nov. 17, 1977.