

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

**141.684 Due and unpaid assessment; determination; proposed assessment; written protest or request for informal conference; frivolous protest; penalty.**

Sec. 84. (1) For a city that has not entered into an agreement pursuant to section 9 of chapter 1, if the administrator determines that a taxpayer or an employer subject to the provisions of this ordinance has failed to pay the full amount of the tax due or tax withheld, he or she shall issue a proposed assessment showing the amount due and unpaid, together with interest and penalties that may have accrued thereon. The proposed assessment shall be served upon the taxpayer or employer in person or by registered or certified mail to the last known address of the taxpayer or employer. Proof of mailing the proposed assessment is prima facie evidence of a receipt of the proposed assessment by the addressee. A taxpayer or employer has 30 days after receipt of a proposed assessment issued under this subsection within which to file a written protest with the administrator, who shall then give the taxpayer or employer or his or her duly authorized representative an opportunity to be heard and present evidence and arguments in his or her behalf.

(2) For a city that has entered into an agreement with the department pursuant to section 9 of chapter 1, a taxpayer or employer has 60 days after receipt of a notice of intent to assess from the department issued under section 73(2)(b) to file a written request for an informal conference to dispute the assessment, in whole or in part. For a city that has entered into an agreement with the department pursuant to section 9 of chapter 1, a taxpayer or employer who serves written notice upon the department within 60 days of the issuance of a credit audit or a refund denial is entitled to an informal conference in the same manner as required for a notice of intent to assess under this subsection. Except as otherwise provided under this chapter, upon request, the department shall conduct the informal conference in accordance with section 21 of 1941 PA 122, MCL 205.21. A taxpayer or employer must not file an appeal under section 92a unless an informal conference has been requested and conducted as required by this subsection.

(3) If a protest to the proposed assessment or notice of intent to assess the tax filed under this section is determined by the administrator or the department, whichever is applicable, to be a frivolous protest or a desire by the taxpayer or employer to delay or impede the administration of the tax under this ordinance, a penalty of \$25.00 or 25% of the amount of tax under protest, whichever is greater, shall be added to the tax.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1996, Act 478, Eff. Jan. 1, 1997;—Am. 2023, Act 195, Eff. Feb. 13, 2024.