

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.692 Income tax board of review; notice of appeal; transcript; hearing; confidential tax data; payment of deficiency or refund.

Sec. 92. (1) If a city has not entered into an agreement with the department pursuant to section 9 of chapter 1, a taxpayer or employer may file a written notice of appeal with the secretary of the income tax board of review not more than 30 days after receipt by the taxpayer or employer of a final assessment, denial in whole or part of a claim for refund, decision, order, or special ruling of the administrator. Upon receipt of the notice of appeal, the income tax board of review shall notify the administrator, who shall forward within 15 days to the income tax board of review a certified transcript of all actions and findings taken by the administrator that relate to the matter under appeal. The appellant or his or her duly authorized representative may inspect the transcript.

(2) The income tax board of review shall grant the appellant a hearing at which the appellant or his or her duly authorized representative and the administrator have an opportunity to present evidence that relates to the matter under appeal. After conclusion of the hearing, the income tax board of review by a majority vote of its 3 members shall affirm, reverse, or modify the final assessment, denial, decision, or order under appeal and furnish a copy of the decision to the appellant and to the administrator.

(3) The provisions of this ordinance as to the confidential character of tax data are applicable to proceedings pending before or submitted to the income tax board of review.

(4) A tax deficiency or refund and any interest or penalties on a deficiency or refund shall be paid not more than 30 days after receipt by the taxpayer or employer or by the city of notice of determination by the income tax board of review if no further appeal is made.

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.