

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

**141.693 Appeal of rule to department; appeal of final assessment, decision, or order to tax tribunal; procedure.**

Sec. 93. (1) A taxpayer, employer, or other person aggrieved by a rule adopted by the administrator may file a timely appeal to the department in the form and manner prescribed by the department.

(2) If a city has not entered into an agreement with the department pursuant to section 9 of chapter 1, a taxpayer or employer aggrieved by a final assessment, denial, decision, or order of the income tax board of review other than a decision under subsection (1), may appeal the assessment, denial, decision, or order to the tax tribunal not more than 35 days after the final assessment, denial, decision, or order was issued. The uncontested portion of a final assessment, order, or decision shall be paid as a prerequisite to appeal. An appeal under this subsection shall be perfected as provided under the tax tribunal act, 1973 PA 186, MCL 205.701 to 205.779, and rules promulgated under that act for the tax tribunal.

(3) Not more than 35 days after a final order of the tax tribunal, the taxpayer, employer, or other person shall pay the city the taxes, interest, and penalty found due to the city, and the city shall refund to the taxpayer, employer, or other person any amount found to have been overpaid by the taxpayer, employer, or other person.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1969, Act 42, Imd. Eff. July 17, 1969;—Am. 1996, Act 478, Eff. Jan. 1, 1997;—Am. 2023, Act 195, Eff. Feb. 13, 2024.