

TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

205.762 Residential property and small claims division; jurisdiction; "inflation rate" defined; election to proceed; exceptions to proposed order; modification; rehearing; location of proceeding; form for filing of residential property and small claims appeals; filing fee; "residential property" defined.

Sec. 62. (1) The residential property and small claims division created in section 61 has jurisdiction over a proceeding, otherwise cognizable by the tribunal, in which residential property is exclusively involved. Property other than residential property may be included in a proceeding before the residential property and small claims division if the amount of that property's taxable value or state equalized valuation in dispute is not more than \$100,000.00. The residential property and small claims division also has jurisdiction over a proceeding involving an appeal of any other tax over which the tribunal has jurisdiction if the amount of the tax in dispute is \$20,000.00 or less, adjusted annually by the inflation rate. As used in this subsection, "inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

(2) A person or legal entity entitled to proceed under section 31, and whose proceeding meets the jurisdictional requirements of subsection (1), may elect to proceed before either the residential property and small claims division or the entire tribunal. A formal record of residential property and small claims division proceedings is not required. Within 20 days after a hearing officer or referee issues a proposed order, a party may file exceptions to the proposed order. The tribunal shall review the exceptions to determine if the proposed order should be adopted as a final order. Upon a showing of good cause or at the tribunal's discretion, the tribunal may modify the proposed order and issue a final order or hold a rehearing by a tribunal member. A rehearing is not limited to the evidence presented before the hearing officer or referee.

(3) The residential property and small claims division may conduct hearings and rehearings telephonically, by videoconferencing, or in person. For in-person hearings, the tribunal shall meet in the county in which the property in question is located or in a county contiguous to the county in which the property in question is located. A petitioner-appellant must not be required to travel more than 100 miles from the location of the property in question to the in-person hearing site, except that an in-person rehearing by a tribunal member must be at a site determined by the tribunal. Upon request by 1 of the parties, an in-person hearing may take place at a location mutually agreed upon by all parties.

(4) The tribunal shall make a short form for the simplified filing of residential property and small claims appeals.

(5) In a proceeding before the residential property and small claims division for property other than residential property, if the amount of taxable value or state equalized valuation in dispute is greater than \$20,000.00, or in nonproperty matters if the amount in dispute is greater than \$1,000.00, the filing fee is the amount that would have been paid if the proceeding was brought before the entire tribunal and not the residential property and small claims division.

(6) As used in this chapter, "residential property" means any of the following:

- (a) Real property exempt under section 7cc of the general property tax act, 1893 PA 206, MCL 211.7cc.
- (b) Real property classified as residential real property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.
- (c) Real property with fewer than 4 rental units.
- (d) Real property classified as agricultural real property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.

History: 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981;—Am. 1992, Act 172, Imd. Eff. July 21, 1992;—Am. 1993, Act 21, Imd. Eff. Apr. 14, 1993;—Am. 1995, Act 232, Imd. Eff. Dec. 19, 1995;—Am. 2008, Act 128, Imd. Eff. May 9, 2008;—Am. 2024, Act 129, Imd. Eff. Oct. 8, 2024.