

SENATE BILL No. 262

February 28, 2001, Introduced by Senators PETERS and EMMONS and referred to the Committee on Finance.

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending section 35 (MCL 205.735), as amended by 2000 PA 165.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 35. (1) A proceeding before the tribunal is original
2 and independent and is considered de novo. For an assessment
3 dispute as to the valuation of property or if an exemption is
4 claimed, the assessment must be protested before the board of
5 review before the tribunal acquires jurisdiction of the dispute
6 under subsection (2), except as otherwise provided in this sec-
7 tion for a year in which the July or December board of review has
8 authority to determine a claim of exemption for qualified agri-
9 cultural property or for an appeal of a denial of a homestead
10 exemption by the department of treasury, and in section 37(5) and
11 (7). For a dispute regarding a determination of a claim for

1 exemption of qualified agricultural property for a year in which
2 the July or December board of review has authority to determine a
3 claim of exemption for qualified agricultural property, the claim
4 for exemption must be presented to either the July or December
5 board of review before the tribunal acquires jurisdiction of the
6 dispute. For a special assessment dispute, the special assess-
7 ment must be protested at the hearing held for the purpose of
8 confirming the special assessment roll before the tribunal
9 acquires jurisdiction of the dispute.

10 (2) The jurisdiction of the tribunal in an assessment dis-
11 pute is invoked by a party in interest, as petitioner, filing a
12 written petition on or before June 30 of the tax year involved.
13 Except in the residential property and small claims division, a
14 written petition is considered filed by June 30 of the tax year
15 involved if it is sent by certified mail on or before June 30 of
16 that tax year. In the residential property and small claims
17 division, a written petition is considered filed by June 30 of
18 the tax year involved if it is postmarked by first-class mail or
19 delivered in person on or before June 30 of the tax year
20 involved. All petitions required to be filed or served by a day
21 during which the offices of the tribunal are not open for busi-
22 ness shall be filed by the next business day. In all other mat-
23 ters, the jurisdiction of the tribunal is invoked by a party in
24 interest, as petitioner, filing a written petition within 30 days
25 after the final decision, ruling, determination, or order that
26 the petitioner seeks to review, or within 35 days if the appeal
27 is pursuant to section 22(1) of 1941 PA 122, MCL 205.22. Except

1 in the residential property and small claims division, a written
 2 petition is considered filed if it is sent by certified mail or
 3 delivered in person on or before expiration of the period in
 4 which an appeal may be made as provided by law. In the residen-
 5 tial and small claims division, a written petition is considered
 6 filed if it is postmarked by first-class mail or delivered in
 7 person on or before expiration of the period in which an appeal
 8 may be made as provided by law. An appeal of a contested tax
 9 bill shall be made within 60 days after mailing by the assessment
 10 district treasurer and the appeal is limited solely to correcting
 11 arithmetic errors or mistakes and is not a basis of appeal as to
 12 disputes of ~~valuation of the property,~~ the property's STATE
 13 EQUALIZED VALUATION, TAXABLE VALUE, OR exempt status. ~~, or the~~
 14 ~~property's equalized value resulting from equalization of its~~
 15 ~~assessment by the county board of commissioners or the state tax~~
 16 ~~commission. Service of the petition on the respondent shall be~~
 17 ~~by certified mail. For an assessment dispute, service of the~~
 18 ~~petition shall be mailed to the assessor of that governmental~~
 19 ~~unit if the respondent is the local governmental unit.~~

20 (3) Except for petitions filed under chapter 6, a copy of
 21 ~~the~~ A petition APPEALING A PROPERTY'S STATE EQUALIZED VALUA-
 22 TION, TAXABLE VALUE, OR EXEMPT STATUS shall ~~also~~ be sent BY
 23 CERTIFIED MAIL to ALL OF the FOLLOWING:

24 (A) THE OWNER OF THE PROPERTY OR THE PERSON RESPONSIBLE FOR
 25 THE PAYMENT OF THE PROPERTY'S AD VALOREM TAXES, IF THAT OWNER OR
 26 PERSON IS THE RESPONDENT.

1 (B) THE CERTIFIED ASSESSOR OR BOARD OF ASSESSORS OF THE
2 LOCAL GOVERNMENTAL UNIT RESPONSIBLE FOR THE ASSESSMENT BEING
3 APPEALED, IF THAT ASSESSOR OR BOARD OF ASSESSORS IS THE
4 RESPONDENT.

5 (C) THE CITY CLERK, IN THE CASE OF CITIES.

6 (D) THE TOWNSHIP SUPERVISOR OR CLERK, IN THE CASE OF
7 TOWNSHIPS.

8 (4) EXCEPT FOR PETITIONS FILED UNDER CHAPTER 6, A COPY OF A
9 PETITION APPEALING A PROPERTY'S STATE EQUALIZED VALUATION, TAX-
10 ABLE VALUE, OR EXEMPT STATUS SHALL ALSO BE SENT BY FIRST-CLASS
11 MAIL TO ALL OF THE FOLLOWING:

12 (A) THE secretary of the school board in the local school
13 district in which the property is located. ~~and to~~

14 (B) THE COUNTY EQUALIZATION DIRECTOR AND the clerk of any
15 county that may be affected.

16 (5) EXCEPT FOR PETITIONS FILED UNDER CHAPTER 6, A COPY OF A
17 PETITION APPEALING A SPECIAL ASSESSMENT SHALL BE SENT BY CERTI-
18 FIED MAIL TO ALL OF THE FOLLOWING:

19 (A) THE CERTIFIED ASSESSOR OR BOARD OF ASSESSORS OF THE
20 LOCAL GOVERNMENTAL UNIT RESPONSIBLE FOR THE SPECIAL ASSESSMENT
21 BEING APPEALED, IF THAT ASSESSOR OR BOARD OF ASSESSORS IS THE
22 RESPONDENT.

23 (B) THE CITY CLERK, IN THE CASE OF CITIES.

24 (C) THE TOWNSHIP SUPERVISOR OR CLERK, IN THE CASE OF
25 TOWNSHIPS.

26 (6) EXCEPT FOR PETITIONS FILED UNDER CHAPTER 6, A COPY OF A
27 PETITION APPEALING AN ASSESSMENT, DECISION, OR ORDER OF THE

1 DEPARTMENT OF TREASURY PURSUANT TO SECTION 22 OF 1941 PA 122,
2 MCL 205.22, SHALL BE SENT BY CERTIFIED MAIL TO THE REVENUE COM-
3 MISSIONER OF THE DEPARTMENT OF TREASURY OR THE APPROPRIATE OFFI-
4 CIAL IN THE DEPARTMENT OF TREASURY ADMINISTERING THE TAX BEING
5 APPEALED.

6 (7) ~~-(3)-~~ The petition or answer may be amended at any time
7 by leave of the tribunal and in compliance with its rules. If a
8 tax was paid while the determination of the right to the tax is
9 pending before the tribunal, the taxpayer may amend his or her
10 petition to seek a refund of that tax.

11 (8) ~~-(4)-~~ A person or legal entity may appear before the
12 tribunal in his or her own behalf, or may be represented by an
13 attorney or by any other person.

14 (9) FOR PETITIONS FILED IN THE 2001 TAX YEAR AND EACH TAX
15 YEAR AFTER THE 2001 TAX YEAR, THE TRIBUNAL SHALL COMPILE THE
16 TOTAL AMOUNT IN CONTENTION FOR ALL PETITIONS WITH \$500,000.00 OR
17 MORE IN TAXABLE VALUE IN CONTENTION AND SHALL FORWARD THAT AMOUNT
18 TO THE OFFICE OF THE STATE BUDGET IN THE DEPARTMENT OF MANAGEMENT
19 AND BUDGET EACH QUARTER, NOT LATER THAN JANUARY 31, APRIL 30,
20 JULY 31, AND OCTOBER 31 IN EACH YEAR. ON OR BEFORE SEPTEMBER 1
21 IN EACH TAX YEAR, THE DEPARTMENT OF MANAGEMENT AND BUDGET SHALL
22 REPORT TO THE APPROPRIATIONS COMMITTEE FOR THE SENATE AND FOR THE
23 HOUSE OF REPRESENTATIVES THE TOTAL AMOUNT OF REVENUE COLLECTED
24 UNDER THE STATE EDUCATION TAX ACT, 1993 PA 331, MCL 211.901 TO
25 211.906, THAT IS UNDER CONTENTION IN ALL APPEALS FORWARDED TO THE
26 OFFICE OF THE STATE BUDGET UNDER THIS SUBSECTION IN THAT TAX
27 YEAR.