

SFA

BILL ANALYSIS

Senate Fiscal Agency

• Lansing, Michigan 48909

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Senate Bill 24

Sponsor: Senator Harmon Cropsey

Committee: Local Government and Veterans

Date Completed: 10-24-89

SUMMARY OF SENATE BILL 24 as introduced 1-11-89:

The bill would amend the Tax Tribunal Act to increase the jurisdiction of the residential property and small claims division of the State Tax Tribunal, and to require that the division's decisions and opinions be made within a "reasonable period", be in writing, and include a concise statement of the facts and conclusions of law. Under the Act, the small claims division hears disputes involving residential property, other property whose assessed value was not increased or decreased by over \$20,000, and nonproperty tax disputes over which the tribunal has jurisdiction involving a tax of \$1,000 or less. Under the bill, the division's jurisdiction over nonresidential property would cover property whose valuation was increased or decreased by \$100,000 or less, and the division could hear appeals involving up to \$5,000 in other taxes.

MCL 205.762

Legislative Analyst: S. Margules

FISCAL IMPACT

The bill would have no fiscal impact on State or local government, although written conclusions of law could lead to more appeals to the Court of Appeals.

Fiscal Analyst: A. Allie

S.B. 24 (10-24-89)

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.