

HOUSE BILL No. 4212

February 16, 1989, Introduced by Reps. Krause, Bandstra, Middaugh, Stacey, DeLange, Mathieu, Jaye, Ouwinga, Dunaskiss, Willis Bullard, Honigman, Crandall, Giese, Dolan and London and referred to the Committee on Taxation.

A bill to amend section 35 of Act No. 186 of the Public Acts of 1973, entitled "Tax tribunal act," as amended by Act No. 23 of the Public Acts of 1987, being section 205.735 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 35 of Act No. 186 of the Public Acts of
2 1973, as amended by Act No. 23 of the Public Acts of 1987, being
3 section 205.735 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 35. (1) A proceeding before the tribunal shall be
6 original and independent and shall be considered de novo. For an
7 assessment dispute as to the valuation of the property or where
8 an exemption is claimed, the assessment must be protested before
9 the board of review before the tribunal may acquire jurisdiction

1 of the dispute under subsection (2), except as provided by
2 subsection (3) and section 37(5) and (7). FOR A SPECIAL ASSESS-
3 MENT DISPUTE, THE SPECIAL ASSESSMENT MUST BE PROTESTED AT THE
4 HEARING HELD FOR THE PURPOSE OF CONFIRMING THE SPECIAL ASSESSMENT
5 ROLL BEFORE THE TRIBUNAL MAY ACQUIRE JURISDICTION OF THE DISPUTE.

6 (2) The jurisdiction of the tribunal in an assessment dis-
7 pute shall be invoked by the filing of a written petition by a
8 party in interest, as petitioner, not later than June 30 of the
9 tax year involved. Except in the residential property and small
10 claims division, a written petition shall be considered filed by
11 June 30 of the tax year involved if it has been sent by certified
12 mail on or before June 30 of that tax year. In the residential
13 property and small claims division, a written petition shall be
14 considered filed by June 30 of the tax year involved if it has
15 been postmarked by first class mail or delivered in person on or
16 before June 30 of the tax year involved. All petitions required
17 to be filed or served by a day during which the offices of the
18 tribunal are not open for business shall be filed by the next
19 business day thereafter. In all other matters the jurisdiction
20 of the tribunal shall be invoked by the filing of a written peti-
21 tion by a party in interest, as petitioner, within 30 days after
22 the final decision, ruling, determination, or order which the
23 petitioner seeks to review. An appeal of a contested tax bill
24 shall be made within 60 days after mailing by the assessment dis-
25 trict treasurer and the appeal shall be limited solely to cor-
26 recting arithmetic errors or mistakes and shall not be a basis of
27 appeal as to disputes of valuation of the property, its exempt

1 status, or the equalized value resulting from equalization of its
2 assessment by the county board of commissioners or the state tax
3 commission. Service of the petition on the respondent shall be
4 by certified mail. For an assessment dispute, this service shall
5 be mailed to the assessor of that governmental unit if the
6 respondent is the local governmental unit. Except for petitions
7 filed under chapter 6, a copy of the petition shall also be sent
8 to the secretary of the school board in the local school district
9 in which the property is located and any county ~~which~~ THAT may
10 be affected.

11 (3) If a proceeding over which the residential property and
12 small claims division of the tribunal had jurisdiction was held
13 on or after the last day of the meetings of THE board of review
14 in 1983 and July 24, 1983, and the petitioner did not amend his
15 or her petition to include an assessment dispute with respect to
16 assessments upon which taxes that become a lien in 1983 are
17 levied, the jurisdiction of the tribunal in an assessment dispute
18 concerning assessments upon which taxes that become a lien in
19 1983 are levied shall be invoked by THE filing of a written peti-
20 tion by a party in interest before August 24, 1983.

21 (4) The petition or answer may be amended at any time by
22 leave of the tribunal and in compliance with its rules. If a tax
23 was paid while the determination of the right thereto is pending
24 before the tribunal, the taxpayer may amend his or her petition
25 to seek refund of the tax.

1 (5) A person or legal entity may appear before the tribunal
2 in his or her own behalf, or may be represented by an attorney or
3 by any other person as the appellant may choose.