

HOUSE BILL No. 4773

May 4, 1989, Introduced by Reps. Wallace, Jondahl, Bryant, Martin, Walberg, Kosteva, Gubow, Sofio, Profit, Watkins, Perry Bullard, Harrison, Stupak, Stallworth, Joe Young, Jr., Honigman, Pitoniak, Gire, Johnson, Nye, Oxender, Van Regenmorter, Camp and Munsell and referred to the Committee on Taxation.

A bill to amend section 53 of Act No. 186 of the Public Acts of 1973, entitled
"Tax tribunal act,"
being section 205.753 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 53 of Act No. 186 of the Public Acts of
2 1973, being section 205.753 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 53. (1) Subject to section 28 of article ~~6~~ VI of the
5 STATE constitution of 1963, and pursuant to section 102 of THE
6 ADMINISTRATIVE PROCEDURES ACT OF 1969, Act No. 306 of the Public
7 Acts of 1969, as amended, being section 24.302 of the Michigan
8 Compiled Laws, and in accordance with ~~general~~ THE MICHIGAN
9 court rules, an appeal from the tribunal's decision shall be by
10 right to the court of appeals. For purposes of the

1 constitutional provision, the tribunal is the final agency for
2 the administration of property tax laws.

3 (2) Appeal from the final order or decision of the tribunal
4 may be taken by filing an appeal in accordance with the ~~general~~
5 MICHIGAN court rules ~~within 20 days~~ after the entry of the
6 order or decision appealed from or ~~within 20 days~~ after denial
7 of a motion for rehearing timely filed.

8 (3) An order, ruling, or decision ~~prior to~~ BEFORE THE
9 final decision of the tribunal is not reviewable unless leave to
10 appeal is granted by the court of appeals.

11 (4) A decision of the tribunal as to the assessment of real
12 property is binding for the first year of assessment ~~which~~ THAT
13 is determined in the proceeding before the tribunal.

14 (5) On taking of appeal from the order or decision of the
15 tribunal, the chief clerk of the tribunal shall prepare an offi-
16 cial record of the proceeding ~~which~~ THAT shall include THE
17 FOLLOWING:

18 (a) A list showing dates and docket entries of all documents
19 and proceedings as shown by the file of the proceeding.

20 (b) All notices, pleadings, motions, and intermediate
21 rulings.

22 (c) A transcript of the hearing before the tribunal along
23 with exhibits presented.

24 (d) The decision, opinion, or order of the tribunal from
25 which appeal is taken.