

SENATE BILL No. 24

January 11, 1989, Introduced by Senators CROPSEY, WELBORN, KELLY, CRUCE, DINGELL, POSTHUMUS, CARL, FREDRICKS, SCHWARZ, DILLINGHAM, NICHOLS, N. SMITH, BINSFELD, EHLERS, DI NELLO, ARTHURHULTZ, GEAKE, FESSLER and ENGLER and referred to the Committee on Local Government and Veterans.

A bill to amend section 62 of Act No. 186 of the Public Acts of 1973, entitled "Tax tribunal act," as amended by Act No. 437 of the Public Acts of 1980, being section 205.762 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 62 of Act No. 186 of the Public Acts of
2 1973, as amended by Act No. 437 of the Public Acts of 1980, being
3 section 205.762 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 62. (1) The division created under section 61 has
6 jurisdiction of a proceeding, otherwise cognizable by the tribu-
7 nal, in which residential property is exclusively involved.
8 Property other than residential property may be included in a
9 proceeding before this division, if the assessed valuation of the

1 property after applying the state equalization factor, is not
2 increased or decreased by more than ~~-\$20,000.00~~ \$100,000.00.
3 The division also has jurisdiction of a proceeding involving an
4 appeal of any other tax over which the tribunal has jurisdiction
5 where the amount of the tax in dispute is ~~-\$1,000.00~~ \$5,000.00
6 or less.

7 (2) For purposes of this chapter, "residential property"
8 means a homestead or other residential or agricultural real
9 estate including less than 4 rental units.

10 (3) A person or legal entity entitled to proceed under sec-
11 tion 31, and whose proceeding meets the jurisdictional require-
12 ments of subsection (1), may elect to proceed before this divi-
13 sion or the tribunal. A formal record need not be taken of the
14 division proceedings. A DECISION AND OPINION OF THE DIVISION
15 SHALL BE MADE WITHIN A REASONABLE PERIOD, SHALL BE IN WRITING,
16 AND SHALL INCLUDE A CONCISE STATEMENT OF THE FACTS AND CONCLU-
17 SIONS OF LAW. Within 20 days after issuance of an order by a
18 hearing referee, a party may request a rehearing by a tribunal
19 member, which hearing shall be de novo.

20 (4) The residential property tax division shall meet in
21 county seats so that a hearing is held in the county seat in
22 which the property in question is located or in a county contigu-
23 ous to the county in which the property is located. An appellant
24 shall not be required to travel more than 100 miles from the
25 situs of the property to the hearing site, except that a rehear-
26 ing by a tribunal member shall be at a site determined by the
27 tribunal.

1 (5) The tribunal ~~will~~ SHALL make a short form for the
2 simplified filing of residential appeals.