

(C)

## General Property Tax Act – Senate Bill 1038

### Section 7b – Disabled Veterans' Exemption

Allows a qualified taxpayer to apply for the exemption anytime during the year from January 1 to the close of the December board of review.

The taxpayer may appeal the decision of a board of review to the Michigan Tax Tribunal. Appeals of a March board of review decision must be by July 31. Appeals of a July or December board of review decision must be within 60 days after decision.

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### Section 7u – Poverty Exemption

Allows a qualified taxpayer to apply for the exemption anytime during the year from January 1 to the close of the December board of review.

The taxpayer may appeal the decision of a board of review to the Michigan Tax Tribunal. Appeals of a March board of review decision must be by July 31. Appeals of a July or December board of review decision must be within 60 days after decision.

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### Section 7cc – Principal Residence Exemptions

Creates one process for Principal Residence Exemption (PRE) denial appeals instead of a separate process for appeals of decisions by the assessor, county treasurer, or Department of Treasury.

The taxpayer may appeal a PRE denial to the Michigan Tax Tribunal within 60 days of the date of the mailing of the notice of denial.

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### Section 7ee – Qualified Agriculture Exemption

The taxpayer may appeal a Qualified Agriculture Exemption denials to the Michigan Tax Tribunal within 60 days of the date of the mailing of the notice of denial.

Allows an appeal of the current and three preceding tax years.

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**Section 24c – Assessment Notices**

Require the assessor's telephone number to appear on the assessment notice.

Require a statement on the assessment notice indicating that the taxpayer may meet with the assessor prior to the board of review.

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**Section 28 – Boards of Review**

Prohibit the assessor from serving on the board of review, serve as an alternate member of the board of review, or fill a vacancy on the board of review.

Prohibit the assessor from voting on an issue before the board of review.

As assessor shall provide testimony and information to the board of review if such information is requested or if the assessor determines it is necessary to provide further factual information in response to an appeal.

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**Section 30 – March Board of Review**

Clarifies this section pursuant to the changes made to sections 7b and 7u.

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**Section 34c – Classification Errors**

Allows the taxpayer or assessor to appeal a classification error for the current year and the previous three years to the March, July, or December board of review. The taxpayer or assessor may appeal the board of review decision to the State Tax Commission. The taxpayer or assessor may appeal the State Tax Commission decision to the Michigan Tax Tribunal.

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**Section 53b – July/December Boards of Review**

Clarifies this section pursuant to the changes made to sections 7b, 7u, 7cc, and 7ee.

Strikes language regarding qualified errors that will be replaced by a new section 53e.

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**Section 53c – Denial of Claim Appeal for Poverty Exemption**

The taxpayer may appeal the denial of a board of review to the Michigan Tax Tribunal. Appeals of a March board of review decision must be by July 31. Appeals of a July or December board of review denial must be within 60 days after decision.

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**Section 53e** – New section on Qualified Error appeal process

Takes the qualified error language in section 53b and inserts it in the new section 53e.

Adds the State Tax Commission to the process for approving or denying qualified errors.

The taxpayer or assessor may appeal the decision of the State Tax Commission to the Michigan Tax Tribunal.

Allows an appeal of the current and three preceding tax years.

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**Section 154** – Incorrectly Reported or Omitted Property

Allows for corrections of incorrectly reported or omitted property for the current year and three previous tax years.

The taxpayer may appeal the decision of the local taxing unit or the State Tax Commission to the Michigan Tax Tribunal.

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**Tax Tribunal Act– Senate Bill 1039**

**Section 21** – Tribunal composition

Members of the Tribunal may be removed by the Governor that appointed them for cause and after a hearing. Members appointed by a previous Governor may be removed pursuant to the removal process in Article V, Section 10 of the Michigan Constitution of 1963.

Members must have annual training in proper courtroom procedures.

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**Section 22** – Tribunal member qualifications

All members of the Tribunal must be attorneys.

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**Section 32** – Tribunal powers

The Tribunal may contract with an assessor.

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**Section 35a – Tribunal jurisdiction**

A number of changes were made to this section to reference the changes to the appeals process in the General Property Tax Act.

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**Section 36 – Subpoenas**

Allows the Tax Tribunal discretion on the issuance of subpoenas.

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**Section 49 – Processing fees**

Adds language to exempt poverty exemption appeals from paying the filing fees.

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**Section 62**

Increases the taxable value \$100,000 threshold to \$150,000 and adjusts it annually by the inflation rate.

Increases the \$20,000 threshold for other taxes to \$75,000.

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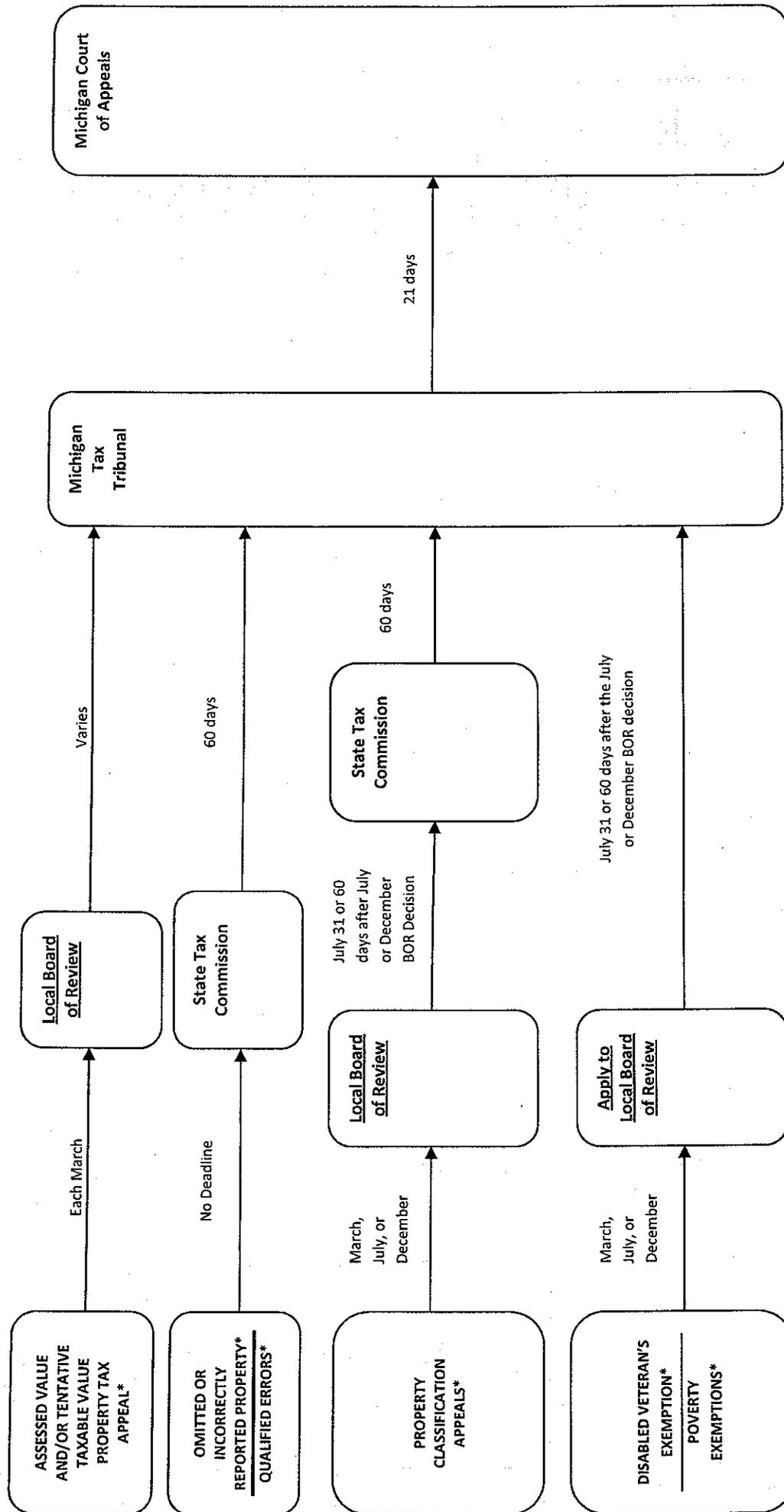
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**Revenue Act – SB 1040**

Change the 35 days deadline to appeal to 60 days.

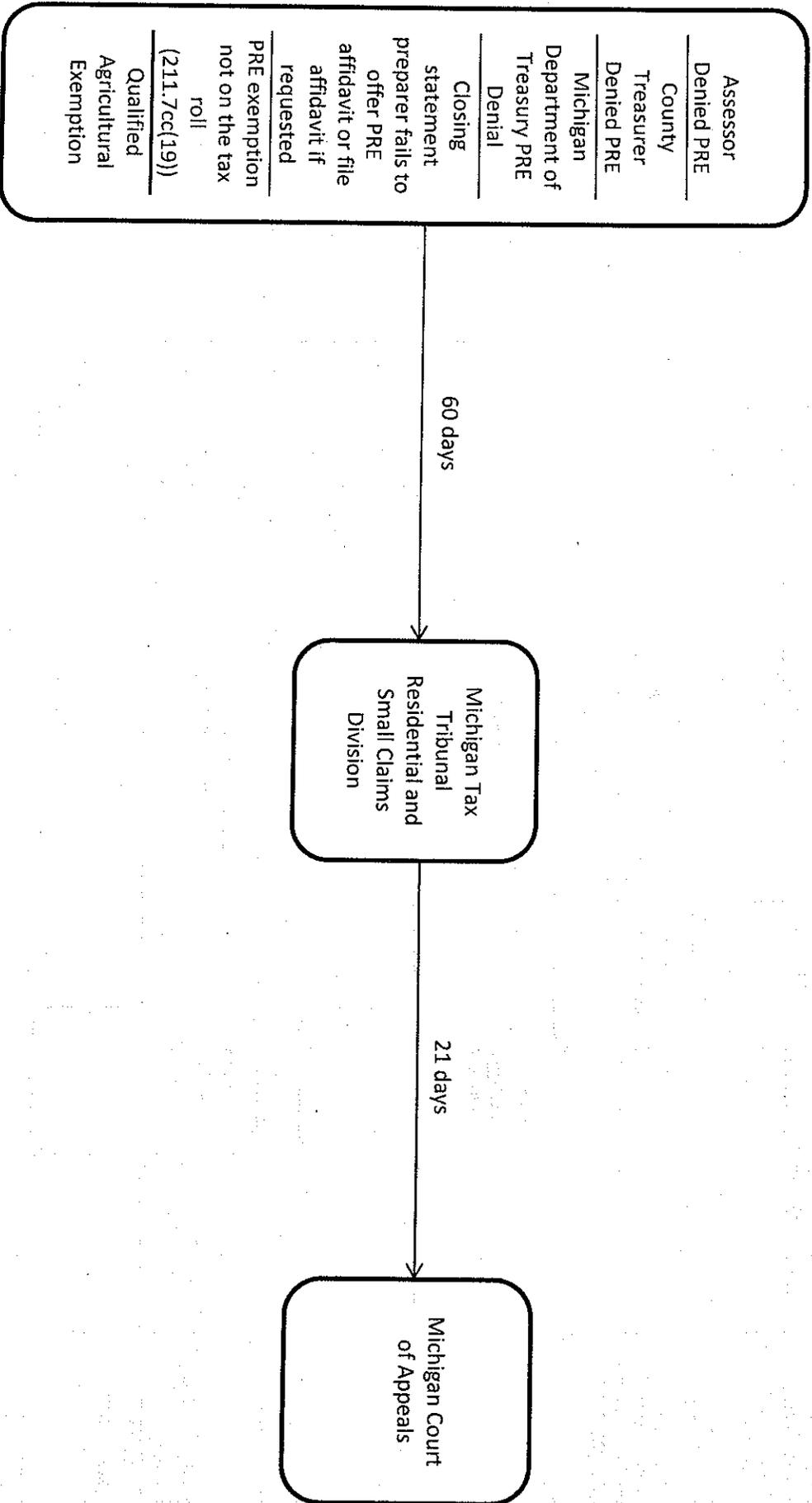
Eliminates the “pay-for-play” provision on taxes being contested for appeals to the court of claims.

**PROPOSED PROPERTY TAX STREAMLINED PATH**

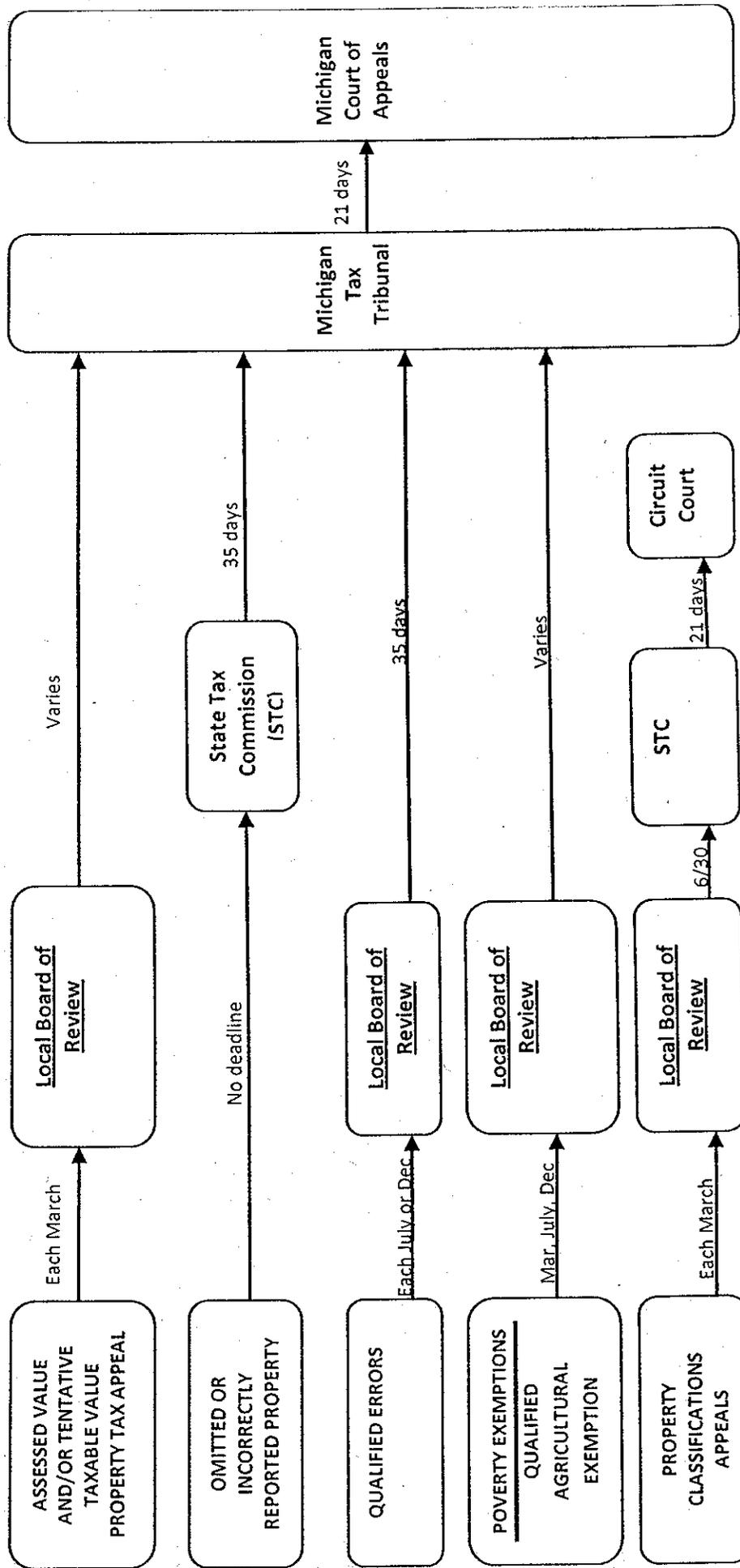


\*Allow appeals for current year and previous 3 years except for assessed value and tentative taxable value appeals

# Proposed Principal Residence Exemption Appeals Process



CURRENT PATH



**Principal Residence Exemption Appeals Process - Current PATH**

