

SENATE BILL No. 284

March 22, 2011, Introduced by Senators GREEN, KAHN, NOFS, HUNTER, MARLEAU, BOOHER, ROCCA, COLBECK, PAVLOV, PROOS and EMMONS and referred to the Committee on Economic Development.

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending section 55 (MCL 205.755).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 55. (1) Within 20 days after entry of the order, the
2 officers charged with keeping the rolls on which the affected
3 assessment and tax are spread shall correct the rolls and the
4 officer charged with collecting or refunding ~~to~~ the affected tax
5 shall ~~thereafter~~ collect or refund it ~~,~~ in accordance with the
6 order.

7 (2) ~~When~~ **IF** an appeal **FROM THE ORDER** is taken, the time
8 periods within which action would otherwise be taken ~~pursuant to~~
9 **UNDER** subsection (1) shall commence running upon entry of the final

1 order on appeal.

2 (3) THE ASSESSOR OF THE LOCAL TAX COLLECTING UNIT IN WHICH THE
3 PROPERTY IS LOCATED SHALL USE THE PROPERTY'S TAXABLE VALUE STATED
4 IN THE ORDER AS THE BASIS FOR CALCULATING THE PROPERTY'S TAXABLE
5 VALUE IN THE YEAR IMMEDIATELY SUCCEEDING THE YEAR FOR WHICH THE
6 ORDER WAS ENTERED.