

SENATE BILL NO. 94

March 01, 2023, Introduced by Senators SANTANA, WOJNO and BELLINO and referred to the Committee on Finance, Insurance, and Consumer Protection.

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending section 31 (MCL 205.731), as amended by 2008 PA 125.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 31. **(1)** ~~The~~ **Except as otherwise provided in subsection**
2 **(2), the** tribunal has exclusive and original jurisdiction over all
3 of the following:

4 (a) A proceeding for direct review of a final decision,
5 finding, ruling, determination, or order of an agency relating to
6 assessment, valuation, rates, special assessments, allocation, or

1 equalization, under the property tax laws of this state.

2 (b) A proceeding for a refund or redetermination of a tax
3 levied under the property tax laws of this state.

4 (c) Mediation of a proceeding described in subdivision (a) or
5 (b) before the tribunal.

6 (d) Certification of a mediator in a tax dispute described in
7 subdivision (c).

8 (e) Any other proceeding provided by law.

9 **(2) The tribunal does not have exclusive or original**
10 **jurisdiction over a matter described in subsection (1)(a) or (b) if**
11 **a decision on that matter is a necessary predicate to determining a**
12 **claim based on an alleged violation of a federal law guaranteeing a**
13 **civil right, including a right of personal liberty or equality**
14 **guaranteed by the Thirteenth or Fourteenth Amendment of the United**
15 **States Constitution or an act of Congress.**

16 Enacting section 1. This amendatory act is intended to
17 overturn the construction of section 31 of the tax tribunal act,
18 1973 PA 186, MCL 205.731, by the court of appeals in *Morningside*
19 *Community Organization v Wayne County Treasurer*, Case No. 336430,
20 September 21, 2017, denying circuit court jurisdiction to
21 plaintiffs alleging that the defendants' actions in foreclosing on
22 area homes for unpaid property taxes had an unjustified disparate
23 impact on African-American homeowners in Wayne County, in violation
24 of the fair housing act, title VIII of the civil rights act of
25 1968, Public Law 90-284, 82 Stat 81.