

**CITY UTILITY USERS TAX ACT (EXCERPT)**  
**Act 100 of 1990**

**141.1169 Failure to remit tax moneys received from users; issuance and service of proposed assessment; proof of mailing; written protest.**

Sec. 9. (1) If the administrator determines that a user has failed to pay the full amount of the tax due under this ordinance, the administrator may, or if he or she determines that a public utility or resale customer has failed to remit the amount of tax moneys received from users, and due the city, the administrator shall issue a proposed assessment showing the amount due and unpaid, together with interest and penalties that may have accrued thereon. The proposed assessment shall be served upon the user, public utility, or resale customer in person, or by mailing by registered or certified mail to his or her last known address. Proof of mailing the proposed assessment is prima facie evidence of a receipt thereof by the addressee.

(2) A user, public utility, or resale customer has 30 days after receipt of a proposed assessment within which to file a written protest with the administrator, who shall then give the user, public utility, or resale customer or his or her duly authorized representative an opportunity to be heard and present evidence and arguments in his or her behalf.

**History:** 1990, Act 100, Imd. Eff. June 13, 1990.