

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

141.1170 Hearing; final assessment; proof of mailing; effect of not filing protest.

Sec. 10. (1) After the hearing the administrator shall issue a final assessment setting forth the total amount found due in the proposed assessment and any adjustment he or she may have made as a result of the protest. The final assessment shall be served in the same manner as a proposed assessment. Proof of mailing of the final assessment is prima facie evidence of a receipt thereof by the addressee.

(2) If a protest is not filed in respect to a proposed assessment, a user, public utility, or resale customer is deemed to have received a final assessment 30 days after receipt of the proposed assessment.

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