TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

205.735 Applicability before January 1, 2007; de novo proceedings; jurisdiction in assessment disputes; petition to invoke jurisdiction; service; appeal of contested tax bill; amendment of petition or answer; representation.

Sec. 35. (1) The provisions of this section apply to a proceeding before the tribunal that is commenced before January 1, 2007.

(2) A proceeding before the tribunal is original and independent and is considered de novo. For an assessment dispute as to the valuation of property or if an exemption is claimed, the assessment must be protested before the board of review before the tribunal acquires jurisdiction of the dispute under subsection (3), except as otherwise provided in this section for a year in which the July or December board of review has authority to determine a claim of exemption for qualified agricultural property or for an appeal of a denial of a principal residence exemption by the department of treasury, and in section 37(5) and (7). For a dispute regarding a determination of a claim for exemption of qualified agricultural property for a year in which the July or December board of review has authority to determine a claim of exemption for qualified agricultural property, the claim for exemption must be presented to either the July or December board of review before the tribunal acquires jurisdiction of the dispute. For a special assessment dispute, the special assessment must be protested at the hearing held for the purpose of confirming the special assessment roll before the tribunal acquires jurisdiction of the dispute.

(3) The jurisdiction of the tribunal in an assessment dispute is invoked by a party in interest, as petitioner, filing a written petition on or before June 30 of the tax year involved. Except in the residential property and small claims division, a written petition is considered filed by June 30 of the tax year involved if it is sent by certified mail on or before June 30 of that tax year. In the residential property and small claims division, a written petition is considered filed by June 30 of the tax year involved if it is postmarked by first-class mail or delivered in person on or before June 30 of the tax year involved. All petitions required to be filed or served by a day during which the offices of the tribunal are not open for business shall be filed by the next business day. In all other matters, the jurisdiction of the tribunal is invoked by a party in interest, as petitioner, filing a written petition within 35 days after the final decision, ruling, determination, or order that the petitioner seeks to review. Except in the residential property and small claims division, a written petition is considered filed if it is sent by certified mail or delivered in person on or before expiration of the period in which an appeal may be made as provided by law. In the residential property and small claims division, a written petition is considered filed if it is postmarked by first-class mail or delivered in person on or before expiration of the period in which an appeal may be made as provided by law. An appeal of a contested tax bill shall be made within 60 days after mailing by the assessment district treasurer and the appeal is limited solely to correcting arithmetic errors or mistakes and is not a basis of appeal as to disputes of valuation of the property, the property's exempt status, or the property's equalized value resulting from equalization of its assessment by the county board of commissioners or the state tax commission. Service of the petition on the respondent shall be by certified mail. For an assessment dispute, service of the petition shall be mailed to the assessor of that governmental unit if the respondent is the local governmental unit. Except for petitions filed under chapter 6, a copy of the petition shall also be sent to the secretary of the school board in the local school district in which the property is located and to the clerk of any county that may be affected.

(4) The petition or answer may be amended at any time by leave of the tribunal and in compliance with its rules. If a tax was paid while the determination of the right to the tax is pending before the tribunal, the taxpayer may amend his or her petition to seek a refund of that tax.

(5) A person or legal entity may appear before the tribunal in his or her own behalf or may be represented by an attorney or by any other person.

History: 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 1983, Act 163, Imd. Eff. July 24, 1983;—Am. 1985, Act 95, Imd. Eff. July 11, 1985;—Am. 1987, Act 23, Imd. Eff. Apr. 24, 1987;—Am. 1989, Act 65, Eff. July 31, 1989;—Am. 1994, Act 254, Imd. Eff. July 5, 1994;—Am. 2000, Act 165, Imd. Eff. June 20, 2000;—Am. 2003, Act 131, Eff. Jan. 1, 2004;—Am. 2006, Act 174, Imd. Eff. May 30, 2006.

Compiler's note: Section 2 of Act 95 of 1985 provides: “This amendatory act, which codifies the petition filing provisions of Rule 201 and Rule 620 of the Michigan tax tribunal, being R 205.1201 and R 205.1620 of the Michigan Administrative Code, is curative in nature and shall be retroactively effective from July 31, 1975.”

Administrative rules: R 205.1101 et seq. of the Michigan Administrative Code.

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