

HOUSE BILL No. 4620

May 19, 2015, Introduced by Rep. Pagel and referred to the Committee on Tax Policy.

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending section 35a (MCL 205.735a), as amended by 2008 PA 125.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 35a. (1) ~~The provisions of this~~ **THIS** section apply
2 **APPLIES** to a proceeding before the tribunal that is commenced after
3 December 31, 2006.

4 (2) A proceeding before the tribunal is original and
5 independent and is considered de novo.

6 (3) Except as otherwise provided in this section or by law,
7 for an assessment dispute as to the valuation or exemption of
8 property, the assessment must be protested before the board of
9 review before the tribunal acquires jurisdiction of the dispute
10 under subsection (6).

11 (4) In the 2007 tax year and each tax year after 2007, all of

1 the following apply:

2 (a) For an assessment dispute as to the valuation or exemption
3 of property classified under section 34c of the general property
4 tax act, 1893 PA 206, MCL 211.34c, as commercial real property,
5 industrial real property, or developmental real property, the
6 assessment may be protested before the board of review or appealed
7 directly to the tribunal without protest before the board of review
8 as provided in subsection (6).

9 (b) For an assessment dispute as to the valuation or exemption
10 of property classified under section 34c of the general property
11 tax act, 1893 PA 206, MCL 211.34c, as commercial personal property,
12 industrial personal property, or utility personal property, the
13 assessment may be protested before the board of review or appealed
14 directly to the tribunal without protest before the board of review
15 as provided in subsection (6), if a statement of assessable
16 property is filed under section 19 of the general property tax act,
17 1893 PA 206, MCL 211.19, ~~prior to~~**BEFORE** the commencement of the
18 board of review for the tax year involved.

19 (c) For an assessment dispute as to the valuation of property
20 that is subject to taxation under 1974 PA 198, MCL 207.551 to
21 207.572, the commercial redevelopment act, 1978 PA 255, MCL 207.651
22 to 207.668, the enterprise zone act, 1985 PA 224, MCL 125.2101 to
23 125.2123, the technology park development act, 1984 PA 385, MCL
24 207.701 to 207.718, the obsolete property rehabilitation act, 2000
25 PA 146, MCL 125.2781 to 125.2797, the commercial rehabilitation
26 act, 2005 PA 210, MCL 207.841 to 207.856, or 1953 PA 189, MCL
27 211.181 to 211.182, the assessment may be protested before the

1 board of review or appealed directly to the tribunal without
2 protest before the board of review as provided in subsection (6).
3 This subdivision does not apply to property that is subject to the
4 neighborhood enterprise zone act, 1992 PA 147, MCL 207.771 to
5 207.786.

6 (5) ~~For~~ **EXCEPT AS OTHERWISE PROVIDED IN SECTION 7CC OF THE**
7 **GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.7CC, FOR** a dispute
8 regarding a determination of a claim of exemption of a principal
9 residence or qualified agricultural property for a year in which
10 the July or December board of review has authority to determine a
11 claim of exemption for a principal residence or qualified
12 agricultural property, the claim of exemption shall be presented to
13 either the July or December board of review before the tribunal
14 acquires jurisdiction of the dispute. For a special assessment
15 dispute, the special assessment shall be protested at the hearing
16 held for the purpose of confirming the special assessment roll
17 before the tribunal acquires jurisdiction of the dispute.

18 (6) The jurisdiction of the tribunal in an assessment dispute
19 as to property classified under section 34c of the general property
20 tax act, 1893 PA 206, MCL 211.34c, as commercial real property,
21 industrial real property, developmental real property, commercial
22 personal property, industrial personal property, or utility
23 personal property is invoked by a party in interest, as petitioner,
24 filing a written petition on or before May 31 of the tax year
25 involved. The jurisdiction of the tribunal in an assessment dispute
26 as to property classified under section 34c of the general property
27 tax act, 1893 PA 206, MCL 211.34c, as agricultural real property,

1 residential real property, timber-cutover real property, or
2 agricultural personal property is invoked by a party in interest,
3 as petitioner, filing a written petition on or before July 31 of
4 the tax year involved. In all other matters, the jurisdiction of
5 the tribunal is invoked by a party in interest, as petitioner,
6 filing a written petition within 35 days after the final decision,
7 ruling, or determination. An appeal of a contested tax bill shall
8 be made within 60 days after mailing by the assessment district
9 treasurer and the appeal is limited solely to correcting arithmetic
10 errors or mistakes and is not a basis of appeal as to disputes of
11 valuation of the property, the property's exempt status, or the
12 property's equalized value resulting from equalization of its
13 assessment by the county board of commissioners or the state tax
14 commission. Service of the petition on the respondent shall be by
15 certified mail. For an assessment dispute, service of the petition
16 shall be mailed to the assessor of that local tax collecting unit
17 if the respondent is the local tax collecting unit. Except for
18 petitions filed under chapter 6, a copy of the petition shall also
19 be sent to the secretary of the school board in the local school
20 district in which the property is located and to the clerk of any
21 county that may be affected.

22 (7) A petition is considered filed on or before the expiration
23 of the time period provided in this section or by law if 1 or more
24 of the following occur:

25 (a) The petition is postmarked by the United States postal
26 service on or before the expiration of that time period.

27 (b) The petition is delivered in person on or before the

1 expiration of that time period.

2 (c) The petition is given to a designated delivery service for
3 delivery on or before the expiration of that time period and the
4 petition is delivered by that designated delivery service or, if
5 the petition is not delivered by that designated delivery service,
6 the petitioner establishes that the petition was given to that
7 designated delivery service for delivery on or before the
8 expiration of that time period.

9 (8) A petition required to be filed by a day during which the
10 offices of the tribunal are not open for business shall be filed by
11 the next business day.

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

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

20 (11) As used in this section, "designated delivery service"
21 means a delivery service provided by a trade or business that is
22 designated by the tribunal for purposes of this subsection. The
23 tribunal shall issue a tribunal notice not later than December 31
24 in each calendar year designating not less than 1 delivery service
25 for the immediately succeeding calendar year. The tribunal may
26 designate a delivery service only if the tribunal determines that
27 the delivery service meets all of the following requirements:

1 (a) Is available to the general public.

2 (b) Is at least as timely and reliable on a regular basis as
3 the United States postal service.

4 (c) Records electronically to a database kept in the regular
5 course of business or marks on the petition the date on which the
6 petition was given to the delivery service for delivery.

7 (d) Any other requirement the tribunal prescribes.

8 Enacting section 1. This amendatory act takes effect 90 days
9 after the date it is enacted into law.

10 Enacting section 2. This amendatory act does not take effect
11 unless Senate Bill No.____ or House Bill No. 4621 (request no.
12 00289'15) of the 98th Legislature is enacted into law.