

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.685 Final assessment.

Sec. 85.

(1) After the hearing or informal conference as provided in section 84, the administrator or the department shall issue a final assessment setting forth the total amount found due in the proposed assessment or notice of intent to assess 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 or notice of intent to assess. Proof of mailing of the final assessment is prima facie evidence of receipt of the final assessment by the addressee.

(2) If a protest under section 84 is not filed in respect to a proposed assessment or notice of intent to assess, a taxpayer or employer is considered to have received a final assessment 30 days after receipt of the proposed assessment or 60 days after receipt of the notice of intent to assess.

History: 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1996, Act 478, Eff. Jan. 1, 1997 ;-- Am. 2023, Act 195, Eff. Feb. 13, 2024