

Legislative Analysis



EXTENSION FOR CERTAIN APPEALS TO THE MICHIGAN TAX TRIBUNAL

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House Bill 5766 (proposed substitute H-1)
Sponsor: Rep. Roger Hauck
Committee: Local Government and Municipal Finance
Complete to 5-12-20

Analysis available at
<http://www.legislature.mi.gov>

SUMMARY:

House Bill 5766 would add a section to the Tax Tribunal Act to allow petitioners filing certain appeals to have up to an additional 96 days to file that appeal. Specifically, for certain appeals with deadlines after May 27, 2020, and before September 1, 2020, the deadline would be August 31, 2020. Those appeals would include any of the following:

- Assessment disputes.
- Proceedings in which residential property is exclusively involved.
- Proceedings in which property is other than residential as long as its taxable value or state equalized value (SEV) is \$100,000 or less.
- Appeals of any other tax over which the tribunal has jurisdiction where the amount of tax in dispute is \$20,000 or less.

The Michigan Tax Tribunal is an administrative court that hears tax appeals for all Michigan taxes, with most concerning property taxes. The tribunal consists of seven members representing a cross-section of tax disciplines who conduct hearings and issue written decisions.

Proposed MCL 205.737a

FISCAL IMPACT:

To the extent that the bill allows for an appeal that otherwise would not have happened except for the provisions of the bill, the state may incur additional administrative costs in hearing the appeal. However, these costs likely would be absorbed under current appropriation levels. Furthermore, for a successful appeal that would not have occurred except for the extension provided by the bill, state and local units of governments would realize reduced property tax revenues.

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