

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
MICHIGAN TAX TRIBUNAL

***TRIBUNAL NOTICE 2006-4***  
**Filing of Appeals - New Deadlines**  
***Issued:*** December 28, 2006

2006-4 NEW DEADLINES FOR THE FILING OF ENTIRE TRIBUNAL AND SMALL CLAIMS APPEALS.

Act 174 of the Public Acts of 2006 has amended the Tax Tribunal Act by adding a new section 35a, being MCL 205.735a, that provides new filing deadlines. Beginning with the 2007 tax year, Section 35a:

1. Makes the requirement to protest to a March Board of Review optional for certain classifications of property.
2. Sets new deadlines for the filing of appeals depending on the classification of the property at issue.

*More specifically:*

Appeals relating to the valuation of property classified as residential and agricultural real property or agricultural personal property require a protest to the March Board of Review. Such appeals must be filed with the Michigan Tax Tribunal by July 31 of the tax year involved.

Appeals relating to the valuation of property classified as commercial, industrial, or developmental *real* property do *not* require a protest to the March Board of Review. Such appeals must be filed with the Michigan Tax Tribunal by May 31 of the tax year involved.

Appeals relating to the valuation of property classified as commercial, industrial, or utility *personal* property do *not* require a protest to the March Board of Review *provided* the taxpayer files the required personal property statement with the local unit of government prior to the commencement of the March Board of Review. Such appeals must be filed with the Michigan Tax Tribunal by May 31 of the tax year involved.

Appeals relating to action taken by a July or December Board of Review must be filed within 35 days of the issuance of actual notice of the Board's action.

Appeals relating to the valuation of property when notice of an assessment increase is not properly sent to the taxpayer must be filed within 35 days of the

issuance of actual notice of the increase (i.e., the property's ad valorem tax bill, etc.).

Appeals contesting the levying of a special assessment must be filed within 35 days of the date of the hearing held to confirm the special assessment roll.

All other filing deadlines are governed by the statutes that provide for the filing of those appeals with the Tribunal (i.e., uncappings, principal residence exemptions, clerical errors and mutual mistakes of fact, non-property tax assessments, etc.).

***This Tribunal Notice will take effect December 31, 2006.***