

SENATE BILL No. 344

March 25, 2003, Introduced by Senator JOHNSON and referred to the Committee on Finance.

A bill to amend 1973 PA 186, entitled "Tax tribunal act," by amending section 53 (MCL 205.753), as amended by 1989 PA 284.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 53. (1) Subject to section 28 of article VI of the
2 state constitution of 1963, and pursuant to section 102 of the
3 administrative procedures act of 1969, ~~Act No. 306 of the Public~~
4 ~~Acts of 1969, as amended, being section 24.302 of the Michigan~~
5 ~~Compiled Laws— 1969 PA 306, MCL 24.302,~~ and in accordance with
6 the Michigan court rules, an appeal from the tribunal's decision
7 shall be by right to the court of appeals **and an appeal from the**
8 **residential property and small claims division's decision under**
9 **chapter 6 shall be by right to the circuit court of the county in**
10 **which the property that is the subject of the appeal is located.**
11 For purposes of ~~the constitutional provision—~~ **section 28 of**

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1 **article VI of the state constitution of 1963**, the tribunal,
2 **including the residential property and small claims division**, is
3 the final agency for the administration of property tax laws.

4 (2) Appeal from the final order or decision of the tribunal,
5 **including the residential property and small claims division**, may
6 be taken by filing an appeal in accordance with the Michigan
7 court rules after the entry of the order or decision appealed
8 from or after denial of a motion for rehearing **that is** timely
9 filed.

10 (3) An order, ruling, or decision before the final decision
11 of the tribunal, **including the residential property and small**
12 **claims division**, is not reviewable unless leave to appeal is
13 granted by the **applicable appellate** court. ~~of appeals.~~

14 (4) A decision of the tribunal, **including the residential**
15 **property and small claims division**, as to the assessment of real
16 property is binding for the first year of assessment that is
17 determined in the proceeding before the tribunal, **including the**
18 **residential property and small claims division**.

19 (5) On taking ~~of~~ an appeal from the order or decision of
20 the tribunal, **including the residential property and small claims**
21 **division**, the chief clerk of the tribunal shall prepare an
22 official record of the proceeding that shall include **all of** the
23 following:

24 (a) A list showing dates and docket entries of all documents
25 and proceedings as shown by the file of the proceeding.

26 (b) All notices, pleadings, motions, and intermediate
27 rulings.

1 (c) A transcript of the hearing ~~before the tribunal~~ along
2 with exhibits presented.

3 (d) The decision, opinion, or order ~~of the tribunal~~ from
4 which **the** appeal is taken.