

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.689 Statute of limitations; refund.**

Sec. 89.

(1) Except as otherwise provided in this ordinance, a tax erroneously paid shall not be refunded unless a claim for refund is made within 4 years from the date the payment was made or the original final return was due, including extensions, whichever is later, unless the administrator or the department and the taxpayer mutually agree to extend the time for assessment or refund. Under this section a declaration of estimated tax is not considered a return. Upon denial of a refund a taxpayer may follow the same procedure for appeal as provided in the case of a deficiency assessment.

(2) A tax deficiency as finally determined and interest or penalties thereon shall be paid within 30 days after receipt of a final assessment if no appeal is made.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1996, Act 478, Eff. Jan. 1, 1997