

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.152a Apportionment and levy of tax where appeal filed with state tax commission; additional taxes; refunds.

Sec. 152a.

(1) Notwithstanding any other provision of the law to the contrary if an appeal is filed with the state tax commission under section 152 the taxes shall be apportioned and levied on the valuation of the property as fixed by the board of review and equalized under section 34. The taxes shall be due and payable and subject to the same collection fees and interest in the same manner and amount as if an appeal had not been filed. When the valuation is established by the state tax commission appeals decision the tax collecting officer having the tax roll in his possession shall make the necessary adjustments to the tax liability.

(2) If additional taxes are due they may be paid to the collecting officer with the addition of a collection fee of 1% of the additional tax for a period of 60 days after the taxpayer receives notification of the increased tax liability. After the 60-day period such taxes shall be considered delinquent and commencing March 1 following the year of the levy shall be subject to the same collection fees and interest charges as other delinquent taxes. The notification of increased tax liability shall be sent to the taxpayer shown in the roll by the collecting officer by certified mail, return receipt requested, within 5 days after receiving notification from the tax commission of the valuation established. The notification shall be sent by the state tax commission to all taxing units involved, to the county treasurer and the city or township treasurer.

(3) If the tax liability is decreased due to a decreased valuation and an overpayment of taxes has been made to the collecting officer, the tax collecting officer having possession of the tax roll or delinquent tax roll shall make a refund of the tax overpayment. There shall be added to the tax overpayment refund a proportionate share of the collection fees paid. The collection fee rebate shall be computed by multiplying the total collection fee paid by a fraction the numerator of which is the amount of tax refund and the denominator of which is the total tax paid. The officer making the refund shall charge back such refund to all taxing units in the same proportion as the originally collected tax was distributed. The chargeback may be made prior to or subsequent to the payment of the refund to the taxpayer in the discretion of the county, city or township treasurer.

History: Add. 1972, Act 95, Eff. Mar. 30, 1973

Popular Name: Act 206