

# CLIENT ALERT

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## GOVERNOR WHITMER EXTENDS DATES FOR SOME 2020 PROPERTY TAX ASSESSMENT APPEALS

by Robert F. Rhoades

As a general rule, the deadline for filing a property tax assessment appeal with the Michigan Tax Tribunal is May 31 for commercial real property, industrial real property, developmental real property, commercial personal property, industrial personal property, or utility personal property. Executive Order 2020-87 has extended that deadline to **July 31 for 2020** appeals due to the coronavirus emergency.

For other classes of property, particularly residential and agricultural property, the rules generally require an appeal to the March Board of Review and then an appeal to the Tribunal by July 31. Some Local Boards of Review were unable to finish their work due to the emergency. Pursuant to the Order, they may finish their appeals in July. This may allow some residential property owners who may not have appealed to the March Board of Review to do so in July. They would then be allowed to appeal an adverse decision within 35 days of the decision.

The Order provides in part:

4. Strict compliance with the jurisdictional requirements set forth in the Tax Tribunal Act, 1973 PA 186, as amended, MCL 205.735a, is temporarily suspended to allow for the following extensions of time:

(a) The May 31 deadline set forth in MCL 205.735a(6) for assessment disputes as to property classified under section 34c of the GPTA as commercial real property, industrial real property, developmental real property, commercial personal property, industrial personal property, or utility personal property is extended to July 31. This order does not change or otherwise affect the July 31 deadline set forth in MCL 205.735a(6) for assessment disputes as to property classified under section 34c of the GPTA as agricultural real property, residential real property, timber-cutover real property, or agricultural personal property.

(b) With respect to all other matters, including assessment disputes arising out of decisions made by boards of review meeting in July in accordance with sections 3(a) and 3(b) of this order, the jurisdiction of the tribunal is invoked by a party in interest, as petitioner, filing a written petition within 35 days after the final decision, ruling, or determination.

The Executive Order also addresses other property tax deadlines. If we can assist you in property tax matters, please let us know.

## ABOUT THE AUTHOR



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