

COA Opinion: Tax tribunal has exclusive and original jurisdiction over proceedings relating to assessment under the property tax laws

17. March 2010

On March 16, 2010, the Court of Appeals issued a 2-1 opinion in *Kasberg v. Ypsilanti Twp.*, No. 287682. The Court of Appeals reversed the Michigan Tax Tribunal’s dismissal of an appeal regarding a township’s tax assessment of a parcel of real property. The appellants had filed this appeal with the Tax Tribunal, arguing that the township wrongfully denied them a tax exemption known as a “payment in lieu of taxes” (PILOT) pursuant to the State Housing Development Authority (SHDA) Act. MCL § 125.1415a. The Tax Tribunal granted summary disposition in favor of the township, on the ground that the Tax Tribunal lacked jurisdiction. The Court of Appeals held that the Tax Tribunal has exclusive and original jurisdiction over any “proceeding for direct review of a final decision . . . relating to assessment . . . under the property tax laws of this state” pursuant to the clear and unambiguous language of MCL § 205.731(a).

Judge Markey’s dissent can be found [here](#).