

# **Bond Case Briefs**

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## **PROPERTY TAX BALLOT INITIATIVE - MICHIGAN**

### **Hillsdale County Sr. Services, Inc. v. Hillsdale County**

**Supreme Court of Michigan - May 31, 2013 - N.W.2d - 2013 WL 2367566**

Hillsdale County Senior Services, Inc. (HCSS) filed an action against Hillsdale County, seeking mandamus to enforce the terms of a property-tax ballot proposition that provided for the levy of an additional property tax in Hillsdale County to fund HCSS.

The circuit court granted plaintiffs' writ for mandamus and ordered defendant to levy the additional amount for the length of time approved by the voters.

The court of appeals, reversed the order, concluding that the circuit court lacked subject-matter jurisdiction over the case because the Tax Tribunal had exclusive and original jurisdiction over the matter. The Supreme Court of Michigan affirmed.