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[Sixarp, LLC v. Township of Byron](#)

Supreme Court of Michigan - March 26, 2025 - N.W.3d - 2025 WL 921773

Taxpayer, a packaging company, sought judicial review of order of Michigan Tax Tribunal (MTT), granting township's motion for summary disposition based on lack of subject-matter jurisdiction, and denying taxpayer's due process claim relating to alleged failure of township's assessor to notify taxpayer about taxpayer's appeal rights and to provide an adequate explanation for denial of taxpayer's application for eligible manufacturing personal property (EMPP) exemption in connection with personal property taxes for some of taxpayer's manufacturing equipment.

The Court of Appeals reversed and remanded. Township moved for leave to appeal to the Michigan Supreme Court, which was granted.

The Supreme Court held that:

- Taxpayer did not satisfy statutory requirements for MTT to exercise jurisdiction; overruling *Parkview Mem. Ass'n v Livonia*, 183 Mich App 116, 454 N.W.2d 169;
- Tax assessor's notice sufficiently stated reason for denial of exemption; Denial notice sufficiently advised taxpayer that denial was required to be appealed to Board of Review to preserve rights to appeal to MTT;
- Township's assessor provided statutorily-accurate information to taxpayer's agents to file written letter appeal; and
- Fact that taxpayer was not advised of requirement to file a combined document with appeal either in denial notice or by tax assessor did not deprive taxpayer of due process.

Township's assessor denied application for eligible manufacturing personal property (EMPP) exemption in connection with personal property taxes for some of taxpayer's manufacturing equipment before Board of Review met, and taxpayer failed to file an appeal of denial with Board, and thus taxpayer did not satisfy statutory requirements for Michigan Tax Tribunal (MTT) to exercise jurisdiction over taxpayer's claims related to denial, so that taxpayer was required to demonstrate that MTT deprived taxpayer of right to due process to invoke Supreme Court's judicial power to waive the jurisdictional requirements; MTT had no equitable power to waive or otherwise disregard a statutory requirement or filing deadline, and thus had no authority to grant taxpayer's exemption request; overruling *Parkview Mem. Ass'n v Livonia*, 183 Mich App 116, 454 N.W.2d 169. U.S. Const. Amend. 14; Mich. Const. art. 1, § 17; Mich. Comp. Laws Ann. §§ 205.735a(3), 211.9m(2)(c) (2017), 211.9m(3) (2017), 211.9n(2)(c) (2017), 211.9n(3) (2017).