

**TAX TRIBUNAL ACT (EXCERPT)**  
**Act 186 of 1973**  
Chapter 5

**205.751 Tax tribunal; requirements as to decisions and opinions; decision delaying collection of taxes.**

Sec. 51.

(1) A decision and opinion of the tribunal shall be made within a reasonable period, shall be in writing or stated in the record, and shall include a concise statement of facts and conclusions of law, stated separately and, upon order of the tribunal, shall be officially reported and published.

(2) If the implementation of a decision of the tribunal would have the effect of delaying collection of taxes in a taxing unit due to the time of the year in which the decision is rendered, the tribunal shall not order immediate implementation of the decision without consent of all the taxing units involved, but shall order any required adjustment in rate by the taxing unit or units be made in the following tax year.

**History:** 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1978, Act 95, Imd. Eff. Apr. 5, 1978

**205.752 Tax tribunal; decisions or orders final and conclusive; copies; costs.**

Sec. 52.

(1) A decision or order of the tribunal is final and conclusive on all parties, unless reversed, remanded, or modified on appeal. A copy of the decision or order shall be mailed forthwith to each party or his attorney of record. Costs may be awarded in the discretion of the tribunal.

(2) The tribunal may order a rehearing upon written motion made by a party within 21 days after the entry of the decision or order. A decision or order may be amended or vacated after the rehearing.

**History:** 1973, Act 186, Eff. July 1, 1974 ;-- Am. 2008, Act 125, Imd. Eff. May 9, 2008

**205.753 Tax tribunal; appeal from final order or decision; record.**

Sec. 53.

(1) Subject to section 28 of article VI of the state constitution of 1963, and pursuant to section 102 of the administrative procedures act of 1969, Act No. 306 of the Public Acts of 1969, as amended, being section 24.302 of the Michigan Compiled Laws, and in accordance with the Michigan court rules, an appeal from the tribunal's decision shall be by right to the court of appeals. For purposes of the constitutional provision, the tribunal is the final agency for the administration of property tax laws.

(2) Appeal from the final order or decision of the tribunal may be taken by filing an appeal in accordance with the Michigan court rules after the entry of the order or decision appealed from or after denial of a motion for rehearing timely filed.

(3) An order, ruling, or decision before the final decision of the tribunal is not reviewable unless leave to appeal is granted by the court of appeals.

(4) A decision of the tribunal as to the assessment of real property is binding for the first year of assessment that is determined in the proceeding before the tribunal.

(5) On taking of appeal from the order or decision of the tribunal, the chief clerk of the tribunal shall prepare an official record of the proceeding that shall include the following:

(a) A list showing dates and docket entries of all documents and proceedings as shown by the file of the proceeding.

(b) All notices, pleadings, motions, and intermediate rulings.

(c) A transcript of the hearing before the tribunal along with exhibits presented.

(d) The decision, opinion, or order of the tribunal from which appeal is taken.

**History:** 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1989, Act 284, Imd. Eff. Dec. 26, 1989

**205.755 Correction of rolls; collection or refund of tax; commencement of time periods.**

Sec. 55.

(1) Within 20 days after entry of the order, the officers charged with keeping the rolls on which the affected assessment and tax are spread shall correct the rolls and the officer charged with collecting or refunding to the affected tax shall thereafter collect or refund it, in accordance with the order.

(2) When an appeal is taken, the time periods within which action would otherwise be taken pursuant to subsection (1) shall commence running upon entry of the final order on appeal.

**History:** 1973, Act 186, Eff. July 1, 1974