

TAX TRIBUNAL ACT (EXCERPT)

Act 186 of 1973

CHAPTER 1

205.701 Short title.

Sec. 1. This act shall be known and may be cited as the "tax tribunal act".

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

Compiler's note: For transfer of Michigan tax tribunal to Michigan administrative hearing system, see E.R.O. No. 2011-4, compiled at MCL 445.2030.

For the transfer of powers, duties, functions and responsibilities of the Michigan administrative hearing system to the Michigan office of administrative hearings and rules, and abolishment of the Michigan administrative hearing system, see E.R.O. 2019-1, compiled at MCL 324.99923.

For transfer of Michigan tax tribunal in the Michigan office of administrative hearings and rules to the department of licensing and regulatory affairs, see E.R.O. No. 2024-1, compiled at MCL 16.734.

205.703 Definitions.

Sec. 3. As used in this act:

(a) "Agency" means a board, official, or administrative agency empowered to make a decision, finding, ruling, assessment, determination, or order that is subject to review under the jurisdiction of the tribunal or that has collected a tax for which a refund is claimed.

(b) "Chairperson" means the chairperson of the tribunal.

(c) "Mediation" means a voluntary process in which a mediator facilitates communication between parties, assists in identifying issues, and helps explore solutions to promote a mutually acceptable settlement.

(d) "Mediator" means a neutral third party who is certified by the tribunal under section 47 as a mediator in a proceeding before the tribunal or as a facilitator in the court of claims, and who is agreed to by the parties.

(e) "Proceeding" means an appeal taken under this act.

(f) "Property tax laws" does not include the drain code of 1956, 1956 PA 40, MCL 280.1 to 280.630.

(g) "Tribunal" means the tax tribunal created under section 21.

History: 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981;—Am. 1992, Act 172, Imd. Eff. July 21, 1992;—Am. 2008, Act 125, Imd. Eff. May 9, 2008.

205.707 Provisions effective.

Sec. 7. The provisions of this act are effective notwithstanding the provisions of any statute, charter, or law to the contrary.

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