

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

**CHAPTER 4**

**205.741 Tax tribunal; proceedings before state tax commission or circuit court.**

Sec. 41. A person or legal entity which, immediately before the effective date of this act, was entitled to proceed before the state tax commission or circuit court of this state for determination of a matter subject to the tribunal's jurisdiction, as provided in section 31, shall proceed only before the tribunal.

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

**205.743 Payment of taxes as condition to final decision; taxes to which section applicable; appeal to which section applicable.**

Sec. 43. (1) If the date set by law for the payment of taxes has passed, the tribunal shall not make a final decision on the entire proceeding until the taxes are paid. This requirement may be waived at the tribunal's discretion.

(2) This section only applies to taxes paid under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, or 1953 PA 189, MCL 211.181 to 211.182.

(3) This section does not apply to an appeal to the residential property and small claims division of the tribunal under section 62a of a denial of a claim for exemption of a principal residence or of qualified agricultural property under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, from taxes levied under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 1994, Act 254, Imd. Eff. July 5, 1994;—Am. 2003, Act 131, Eff. Jan. 1, 2004.

**205.744 Intervention or impleading.**

Sec. 44. (1) Except for petitions filed under chapter 6, the tax tribunal may permit the intervention or impleading of any governmental unit which receives tax funds from the petitioner who is making the appeal.

(2) If a petition is filed under chapter 6, the tribunal may permit the intervention or impleading of a state or local governmental unit or officer thereof or of any person or other entity upon a showing of a material monetary interest in the decision of the tribunal which is not likely to be adequately presented by the parties to the proceeding.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976.

**205.745 Entering order or decision; appeal.**

Sec. 45. An order or decision may be entered by a member of the tribunal upon written consent of the parties filed in the proceeding or stated in the record. The order or decision is not appealable and has like effect as an order or decision in a contested hearing.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981.

**205.746 Evidence; written decision; rules of privilege; objection; official report of proceeding; availability of writings to public; costs for transcripts.**

Sec. 46. (1) In a proceeding before the tribunal all parties may submit evidence. The tribunal shall make its decision in writing. The tribunal may admit and give probative effect to evidence of a type commonly relied upon by reasonably prudent men in the conduct of their affairs. Irrelevant, immaterial, or unduly repetitious evidence may be excluded. Effect shall be given to the rules of privilege recognized by law. An objection to an offer of evidence may be made.

(2) A proceeding before the tribunal shall be officially reported. A writing prepared, owned, used, in the possession of, or retained by the tribunal in the performance of an official function shall be made available to the public in compliance with Act No. 442 of the Public Acts of 1976, being sections 15.231 to 15.247 of the Michigan Compiled Laws. Costs assessed for transcripts shall be collected by the clerk and paid into a revolving fund to be used solely to defray the costs of preparing transcripts.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 1978, Act 439, Imd. Eff. Oct. 9, 1978.

**Compiler's note:** In subsection (2) of this section, "15.247" evidently should read "15.246".

**205.747 Mediator; certification; application; rules; requirements; list; conflict of interest; conditions; appointment; report; use of statements at mediation conference; confidentiality; exceptions; meeting not subject to open meetings act; fee.**

Sec. 47. (1) A person may apply to the tribunal to be certified as a mediator. Certification is for a period of 1 year. The application shall be in a form prescribed by the tribunal. A tribunal member or hearing officer may not be certified as a mediator.

(2) The tribunal shall promulgate rules under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328, that establish requirements for an applicant to be certified as a mediator. Whether an applicant meets the established requirements to be certified as a mediator shall be solely determined by the tribunal. The requirements for certification as a mediator shall include, but are not limited to, 5 years of state and local tax experience that occurred within 7 years immediately preceding submission of the application. If an applicant satisfies the requirements established by the tribunal, the tribunal shall certify that applicant as a mediator. The tribunal may charge each mediator certified by the tribunal an annual certification fee, as determined by the tribunal.

(3) The tribunal shall maintain a list of certified mediators available to conduct a mediation described in section 32. The list shall be published and shall indicate all of the following:

- (a) The hourly rate charged by the mediator for his or her mediation services.
- (b) The type of tax the mediator is certified to mediate.
- (c) A summary of the mediator's experience and training.
- (d) The forum in which the mediator is certified to practice.

(4) A mediator shall disclose to all parties any conflict of interest that may exist before agreeing to mediate a dispute.

(5) The tribunal shall mediate a proceeding in which it has exclusive and original jurisdiction under section 31 if all of the following conditions are satisfied:

- (a) The parties have filed with the tribunal a stipulation that they agree to participate in mediation.
- (b) The parties agree to a mediator.
- (c) The tribunal issues an order designating the proceeding for mediation.

(6) The tribunal shall appoint the mediator agreed to by the parties. A mediator has no authoritative decision-making power to resolve a dispute in mediation. The mediator shall report the results of the mediation to the tribunal. If an agreement is reached in a proceeding before the tribunal, the tribunal shall accept the agreement if it meets the tribunal's requirements.

(7) Statements made during a mediation conference, including statements made in written submissions, shall not be used and are not admissible in any other proceedings, including trial. Any statements, written submissions or materials, or communications between the parties or counsel of the parties and the mediator relating to the mediation are confidential and shall not be disclosed without the written consent of all parties and are not subject to the disclosure requirements of the freedom of information act, 1976 PA 442, MCL 15.231 to 15.246, except for the following:

- (a) The report of the mediator. The report shall be in a form prescribed by the tribunal.
- (b) Information reasonably required by tribunal personnel to administer and evaluate the mediation program under this section.
- (c) Information necessary for the tribunal to resolve disputes regarding the mediator's fee.
- (d) Consent judgments.

(8) A mediation conference is not a meeting of a public body for purposes of the open meetings act, 1976 PA 267, MCL 15.261 to 15.275.

(9) The tribunal may charge a fee for mediation.

**History:** Add. 2008, Act 125, Imd. Eff. May 9, 2008.

## **205.749 Fees; Michigan tax tribunal fund; creation; deposit of fees; money remaining in fund at close of fiscal year; use.**

Sec. 49. (1) The tribunal by rule shall prescribe filing fees and other fees to be paid in connection with a proceeding before the tribunal. The fees shall be paid to the clerk of the tribunal and by order of the tribunal may be taxed as costs.

(2) The residential property and small claims division of the tribunal shall not charge fees or costs on appeals of principal residence property as defined in rules promulgated by the tax tribunal.

(3) The Michigan tax tribunal fund is created in the department of labor and economic growth as a separate interest bearing fund. All fees collected pursuant to this act shall be deposited in the Michigan tax tribunal fund. The state treasurer shall direct the investment of the Michigan tax tribunal fund. Money in the Michigan tax tribunal fund shall remain in the Michigan tax tribunal fund at the close of the fiscal year and shall not revert to the general fund. Money in the Michigan tax tribunal fund shall be used solely for operation of the tribunal.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981;—Am. 2008, Act 126, Imd. Eff. May 9, 2008.  
Rendered Monday, July 7, 2025

2008.

**Administrative rules:** R 205.1101 et seq. of the Michigan Administrative Code.