

TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

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.