

TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

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.