TAX TRIBUNAL ACT

Act 186 of 1973

AN ACT to create the tax tribunal; to provide for personnel, jurisdiction, functions, practice and procedure; to provide for appeals; and to prescribe the powers and duties of certain state agencies; and to abolish certain boards.

History: 1973, Act 186, Eff. July 1, 1974
Compiler's Notes: For transfer of the Tax Tribunal from the Department of Treasury to the Department of Commerce, budget procurement and management related functions from the Department of Treasury to the Director of the Department of Commerce, and the power to designate the chairperson of the Tax Tribunal to the Governor, see E.R.O. No. 1991-15 compiled at MCL 205.800 of the Michigan Compiled Laws.

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The People of the State of Michigan enact:

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 Notes: 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 nothwithstanding the provisions of any statute, charter, or law to the contrary.

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

Chapter 2

205.721 Tax tribunal; creation; quasi-judicial agency; appointment, reappointment, and terms of members; vacancy; training.

Sec. 21.

(1) The tax tribunal is created and is a quasi-judicial agency which, for administrative purposes only, is in the department of licensing and regulatory affairs.

(2) The tribunal consists of 7 members appointed by the governor, with the advice and consent of the senate, for terms of 4 years.

(3) A member may be reappointed and a vacancy shall be filled for an unexpired term in the same manner as the appointment is made for a full term.

(4) Members shall receive training on matters relevant to the work of the tribunal, including, but not limited to, proper courtroom procedures, state and local tax issues, accepted appraisal practices, and proper assessing practices.

History: 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 2018, Act 438, Eff. Oct. 1, 2019

Compiler's Notes: For transfer of the Tax Tribunal from the Department of Treasury to the Department of Commerce, budget procurement and management related functions from the Department of Treasury to the Director of the Department of Commerce, and the power to designate the chairperson of the Tax Tribunal to the Governor, see E.R.O. No. 1991-15 compiled at MCL 205.800 of the Michigan Compiled Laws.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.

205.722 Tax tribunal; qualifications of members; oath; requirements; prohibitions; compensation and expenses; motion for disqualification.

Sec. 22.

(1) All of the following apply to tribunal membership:

(a) The members of the tribunal shall be citizens of the United States and residents of this state.

(b) At least 2 members shall be attorneys admitted to practice in this state who have been engaged for at least 5 years immediately preceding the appointment in active government,

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corporate, or private practice dealing with federal and state or local tax matters, including property taxes, or in the discharge of a judicial or quasi-judicial office.

(c) At least 1 member shall be a certified assessor holding the highest level of certification granted by the state tax commission.

(d) At least 1 member shall be a professional real estate appraiser holding a recognized certification indicating competence in the valuation of complex income producing and residential property of the type subject to property taxation, with a certification having required a review of sample appraisals and 5 years of experience as an appraiser.

(e) At least 1 member shall be a certified public accountant with 5 years of experience in state or local tax matters.

(f) Appointees who are not attorneys, certified assessors, professional real estate appraisers, or certified public accountants shall have at least 5 years of experience in state or local tax matters.

(2) Each member shall take and subscribe to the constitutional oath of office before entering on the discharge of his or her duties.

(3) Each member shall personally perform the duties of his or her office, including, but not limited to, the maintenance of his or her docket as assigned and directed by the chairperson and in accordance with rules prescribed under section 32. Subject to subsection (5), a member may engage in any other gainful employment or business or professional activity for remuneration.

(4) Each member shall receive an annual salary as determined by law and shall be reimbursed for his or her actual and necessary expenses at the rate determined by the administrative board.

(5) In a proceeding before the entire tribunal, on motion of a party to the proceeding or a tribunal member assigned to the proceeding, or by order of the chairperson, a member assigned to the proceeding may be disqualified for any reason listed in MCR 2.003(C)(1). A motion for disqualification by a party to the proceeding shall be reviewed and either approved or denied by the tribunal member presiding over the proceeding. If the motion is denied, the moving party may appeal to the chairperson unless the chairperson is presiding over the proceeding. If the chairperson is presiding over the proceeding, an appeal shall instead be randomly assigned to another member who is qualified under this section as an attorney. A motion for disqualification by a party to a proceeding must be filed not later than 14 days immediately succeeding the discovery of the grounds for disqualification. However, if a trial is scheduled on a date that is less than 15 days after the discovery, the motion must be made as far in advance of that trial date as is reasonably possible. Disqualification may be waived with the consent of all parties and shall be in writing or placed on the record.

History: 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 2008, Act 127, Imd. Eff. May 9, 2008 ;-- Am. 2018, Act 438, Eff. Oct. 1, 2019

205.723 Tax tribunal; election and duties of chairman.

Sec. 23.

Annually, the tribunal shall elect 1 of its members as chairman who shall assign matters, apportion business of the tribunal, and perform other duties prescribed by law.

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

205.724 Tax tribunal; chief clerk; deputy clerks; oath; bond.

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Sec. 24.

(1) The tribunal shall have 1 chief clerk.

(2) The tribunal shall have such deputy clerks as, with the chairman's approval, are required and assigned by the chief clerk. The chief clerk shall maintain the records and perform such other duties as the chairman directs or as are prescribed by law.

(3) Each clerk, before taking office, shall take and subscribe the constitutional oath of office and furnish a bond pursuant to Act No. 10 of the Public Acts of 1969, being sections 15.1 to 15.6 of the Michigan Compiled Laws.

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

205.725 Principal office of tribunal and chief clerk; accommodations and equipment; legal, technical, and secretarial assistance; restrictions on clerks or employees; salaries and expenses of tribunal.

Sec. 25.

(1) The principal office of the tribunal and its chief clerk shall be in the city of Lansing, and the department of administration shall furnish suitable accommodations and equipment there.

(2) Subject to appropriations therefor, the tribunal shall have such legal, technical, and secretarial assistance as the chairman deems necessary.

(3) A clerk or employee of the tribunal shall not provide legal, accounting, or technical assistance relevant to a federal, state or local tax matter, or to any other matter of which the tribunal may acquire jurisdiction.

(4) Salaries and expenses of the tribunal shall be paid as provided by law.

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

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205.726 Appointment of hearing officers; conducting hearings; notice of hearing; proposed decision of hearing officer or referee.

Sec. 26.

(1) The tribunal may appoint 1 or more hearing officers to hold hearings. Except as otherwise provided in chapter 6 and subject to subsection (2), hearings must be conducted pursuant to chapter 4 of the administrative procedures act of 1969, 1969 PA 306, MCL 24.271 to 24.288, and the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. Public notice of the time, date, and place of a hearing must be given in the manner required by the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. A proposed decision of a hearing officer or referee must be considered and decided by 1 or more members of the tribunal.

(2) Hearings conducted under subsection (1) may be held telephonically, by videoconferencing, or in person.

History: Add. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 1978, Act 439, Imd. Eff. Oct. 9, 1978 ;-- Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981 ;-- Am. 2008, Act 126, Imd. Eff. May 9, 2008 ;-- Am. 2025, Act 53, Eff. Mar. 24, 2026

Chapter 3

205.731 Tax tribunal; jurisdiction.

Sec. 31.

The tribunal has exclusive and original jurisdiction over all of the following:

(a) A proceeding for direct review of a final decision, finding, ruling, determination, or order of an agency relating to assessment, valuation, rates, special assessments, allocation, or equalization, under the property tax laws of this state.

(b) A proceeding for a refund or redetermination of a tax levied under the property tax laws of this state.

(c) Mediation of a proceeding described in subdivision (a) or (b) before the tribunal.

(d) Certification of a mediator in a tax dispute described in subdivision (c).

(e) Any other proceeding provided by law.

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

205.732 Tax tribunal; powers.

Sec. 32.

The tribunal's powers include, but are not limited to, all of the following:

(a) Affirming, reversing, modifying, or remanding a final decision, finding, ruling, determination, or order of an agency.

(b) Ordering the payment or refund of taxes in a matter over which it may acquire jurisdiction.

(c) Granting other relief or issuing writs, orders, or directives that it deems necessary or appropriate in the process of disposition of a matter over which it may acquire jurisdiction.

(d) Promulgating rules for the implementation of this act, including rules for practice and procedure before the tribunal and for mediation as provided in section 47, under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328.

(e) Mediating a proceeding before the tribunal.

(f) Certifying mediators to facilitate claims in the court of claims and in the tribunal.

History: 1973, Act 186, Eff. July 1, 1974 ;-- Am. 2008, Act 125, Imd. Eff. May 9, 2008
Admin Rule: R 205.1101 et seq. of the Michigan Administrative Code.

205.733 Tax tribunal; adoption and effect of seal; process.

Sec. 33.

(1) The tribunal shall adopt a seal, which when impressed upon a document issued by the tribunal, raises a rebuttable presumption of the validity and authenticity of the document.

(2) Process shall be styled: "In the name of the people of the state of Michigan", shall be effective anywhere in the state and may be served by an officer or person authorized to serve process issued by a circuit court.

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

205.734 Hearing and deciding proceeding; location; accommodations and equipment; conducting business at public meeting; notice.

Sec. 34.

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(1) One or more members of the tribunal may hear and decide proceedings. Proceedings conducted under this subsection may be held telephonically, by videoconferencing, or in person. On request by 1 of the parties, an in-person hearing may take place at a location mutually agreed on by all parties and approved by the tribunal.

(2) The tribunal shall sit at places throughout this state as the tribunal determines. The county board of commissioners for the county in which the tribunal is sitting, except when the tribunal is sitting in the city of Lansing, shall provide the tribunal with suitable accommodations and equipment on request of the chairperson. The tribunal shall conduct its business in compliance with the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. Public notice of the time, date, and place of a meeting subject to the open meetings act, 1976 PA 267, MCL 15.261 to 15.275, must be given in the manner required by the open meetings act, 1976 PA 267, MCL 15.261 to 15.275.

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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 ;-- Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981 ;-- Am. 2025, Act 53, Eff. Mar. 24, 2026

205.735 Applicability before January 1, 2007; de novo proceedings; jurisdiction in assessment disputes; petition to invoke jurisdiction; service; appeal of contested tax bill; amendment of petition or answer; representation.

Sec. 35.

(1) The provisions of this section apply to a proceeding before the tribunal that is commenced before January 1, 2007.

(2) A proceeding before the tribunal is original and independent and is considered de novo. For an assessment dispute as to the valuation of property or if an exemption is claimed, the assessment must be protested before the board of review before the tribunal acquires jurisdiction of the dispute under subsection (3), except as otherwise provided in this section for a year in which the July or December board of review has authority to determine a claim of exemption for qualified agricultural property or for an appeal of a denial of a principal residence exemption by the department of treasury, and in section 37(5) and (7). For a dispute regarding a determination of a claim for exemption of qualified agricultural property for a year in which the July or December board of review has authority to determine a claim of exemption for qualified agricultural property, the claim for exemption must be presented to either the July or December board of review before the tribunal acquires jurisdiction of the dispute. For a special assessment dispute, the special assessment must be protested at the hearing held for the purpose of confirming the special assessment roll before the tribunal acquires jurisdiction of the dispute.

(3) The jurisdiction of the tribunal in an assessment dispute is invoked by a party in interest, as petitioner, filing a written petition on or before June 30 of the tax year involved. Except in the residential property and small claims division, a written petition is considered filed by June 30 of the tax year involved if it is sent by certified mail on or before June 30 of that tax year. In the residential property and small claims division, a written petition is considered filed by June 30 of the tax year involved if it is postmarked by first-class mail or delivered in person on or before June 30 of the tax year involved. All petitions required to be filed or served by a day during which the offices of the tribunal are not open for business shall be filed by the next business day. In all other matters, the jurisdiction of the tribunal is invoked by a party in

interest, as petitioner, filing a written petition within 35 days after the final decision, ruling, determination, or order that the petitioner seeks to review. Except in the residential property and small claims division, a written petition is considered filed if it is sent by certified mail or delivered in person on or before expiration of the period in which an appeal may be made as provided by law. In the residential property and small claims division, a written petition is considered filed if it is postmarked by first-class mail or delivered in person on or before expiration of the period in which an appeal may be made as provided by law. An appeal of a contested tax bill shall be made within 60 days after mailing by the assessment district treasurer and the appeal is limited solely to correcting arithmetic errors or mistakes and is not a basis of appeal as to disputes of valuation of the property, the property's exempt status, or the property's equalized value resulting from equalization of its assessment by the county board of commissioners or the state tax commission. Service of the petition on the respondent shall be by certified mail. For an assessment dispute, service of the petition shall be mailed to the assessor of that governmental unit if the respondent is the local governmental unit. Except for petitions filed under chapter 6, a copy of the petition shall also be sent to the secretary of the school board in the local school district in which the property is located and to the clerk of any county that may be affected.

(4) The petition or answer may be amended at any time by leave of the tribunal and in compliance with its rules. If a tax was paid while the determination of the right to the tax is pending before the tribunal, the taxpayer may amend his or her petition to seek a refund of that tax.

(5) A person or legal entity may appear before the tribunal in his or her own behalf or may be represented by an attorney or by any other person.

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History: 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 1983, Act 163, Imd. Eff. July 24, 1983 ;-- Am. 1985, Act 95, Imd. Eff. July 11, 1985 ;-- Am. 1987, Act 23, Imd. Eff. Apr. 24, 1987 ;-- Am. 1989, Act 65, Eff. July 31, 1989 ;-- Am. 1994, Act 254, Imd. Eff. July 5, 1994 ;-- Am. 2000, Act 165, Imd. Eff. June 20, 2000 ;-- Am. 2003, Act 131, Eff. Jan. 1, 2004 ;-- Am. 2006, Act 174, Imd. Eff. May 30, 2006

Compiler's Notes: Section 2 of Act 95 of 1985 provides: "This amendatory act, which codifies the petition filing provisions of Rule 201 and Rule 620 of the Michigan tax tribunal, being R 205.1201 and R 205.1620 of the Michigan Administrative Code, is curative in nature and shall be retroactively effective from July 31, 1975."

Admin Rule: R 205.1101 et seq. of the Michigan Administrative Code.

205.735a Applicability after December 31, 2006; de novo proceedings; jurisdiction in assessment disputes; filing of petition; amendment of petition or answer; representation; "designated delivery service" defined.

Sec. 35a.

(1) The provisions of this section apply to a proceeding before the tribunal that is commenced after December 31, 2006.

(2) A proceeding before the tribunal is original and independent and is considered de novo.

(3) Except as otherwise provided in this section or by law, for an assessment dispute as to the valuation or exemption of property, the assessment must be protested before the board of review before the tribunal acquires jurisdiction of the dispute under subsection (6).

(4) In the 2007 tax year and each tax year after 2007, all of the following apply:

(a) For an assessment dispute as to the valuation or exemption of property classified under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c, as commercial real property, industrial real property, or developmental real property, the assessment may be

protested before the board of review or appealed directly to the tribunal without protest before the board of review as provided in subsection (6).

(b) For an assessment dispute as to the valuation or exemption of property classified under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c, as commercial personal property, industrial personal property, or utility personal property, the assessment may be protested before the board of review or appealed directly to the tribunal without protest before the board of review as provided in subsection (6), if a statement of assessable property is filed under section 19 of the general property tax act, 1893 PA 206, MCL 211.19, prior to the commencement of the board of review for the tax year involved.

(c) For an assessment dispute as to the valuation of property that is subject to taxation under 1974 PA 198, MCL 207.551 to 207.572, the commercial redevelopment act, 1978 PA 255, MCL 207.651 to 207.668, the enterprise zone act, 1985 PA 224, MCL 125.2101 to 125.2123, the technology park development act, 1984 PA 385, MCL 207.701 to 207.718, the obsolete property rehabilitation act, 2000 PA 146, MCL 125.2781 to 125.2797, the commercial rehabilitation act, 2005 PA 210, MCL 207.841 to 207.856, or 1953 PA 189, MCL 211.181 to 211.182, the assessment may be protested before the board of review or appealed directly to the tribunal without protest before the board of review as provided in subsection (6). This subdivision does not apply to property that is subject to the neighborhood enterprise zone act, 1992 PA 147, MCL 207.771 to 207.786.

(5) For a dispute regarding a determination of a claim of exemption of a principal residence or qualified agricultural property for a year in which the July or December board of review has authority to determine a claim of exemption for a principal residence or qualified agricultural property, the claim of exemption shall be presented to either the July or December board of review before the tribunal acquires jurisdiction of the dispute. For a special assessment dispute, the special assessment shall be protested at the hearing held for the purpose of confirming the special assessment roll before the tribunal acquires jurisdiction of the dispute.

(6) The jurisdiction of the tribunal in an assessment dispute as to property classified under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c, as commercial real property, industrial real property, developmental real property, commercial personal property, industrial personal property, or utility personal property is invoked by a party in interest, as petitioner, filing a written petition on or before May 31 of the tax year involved. The jurisdiction of the tribunal in an assessment dispute as to property classified under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c, as agricultural real property, residential real property, timber-cutover real property, or agricultural personal property is invoked by a party in interest, as petitioner, filing a written petition on or before July 31 of the tax year involved. In all other matters, the jurisdiction of the tribunal is invoked by a party in interest, as petitioner, filing a written petition within 35 days after the final decision, ruling, or determination. An appeal of a contested tax bill shall be made within 60 days after mailing by the assessment district treasurer and the appeal is limited solely to correcting arithmetic errors or mistakes and is not a basis of appeal as to disputes of valuation of the property, the property's exempt status, or the property's equalized value resulting from equalization of its assessment by the county board of commissioners or the state tax commission. Service of the petition on the respondent shall be by certified mail. For an assessment dispute, service of the petition shall be mailed to the assessor of that local tax collecting unit if the respondent is the local tax collecting unit. Except for petitions filed under chapter 6, a copy of the petition shall also be sent to the secretary of the school board in the local school district in which the property is located and to the clerk of any county that may be affected.

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(7) A petition is considered filed on or before the expiration of the time period provided in this section or by law if 1 or more of the following occur:

(a) The petition is postmarked by the United States postal service on or before the expiration of that time period.

(b) The petition is delivered in person on or before the expiration of that time period.

(c) The petition is given to a designated delivery service for delivery on or before the expiration of that time period and the petition is delivered by that designated delivery service or, if the petition is not delivered by that designated delivery service, the petitioner establishes that the petition was given to that designated delivery service for delivery on or before the expiration of that time period.

(8) A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day.

(9) A petition or answer may be amended at any time by leave of the tribunal and in compliance with its rules. If a tax was paid while the determination of the right to the tax is pending before the tribunal, the taxpayer may amend his or her petition to seek a refund of that tax.

(10) A person or legal entity may appear before the tribunal in his or her own behalf or may be represented by an attorney or by any other person.

(11) As used in this section, "designated delivery service" means a delivery service provided by a trade or business that is designated by the tribunal for purposes of this subsection. The tribunal shall issue a tribunal notice not later than December 31 in each calendar year designating not less than 1 delivery service for the immediately succeeding calendar year. The tribunal may designate a delivery service only if the tribunal determines that the delivery service meets all of the following requirements:

(a) Is available to the general public.

(b) Is at least as timely and reliable on a regular basis as the United States postal service.

(c) Records electronically to a database kept in the regular course of business or marks on the petition the date on which the petition was given to the delivery service for delivery.

(d) Any other requirement the tribunal prescribes.

History: Add. 2006, Act 174, Imd. Eff. May 30, 2006 ;-- Am. 2008, Act 125, Imd. Eff. May 9, 2008

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205.736 Tax tribunal; subpoenas; compliance; assistance from state and local governments.

Sec. 36.

(1) Tribunal, upon written request of a party to a proceeding, shall issue subpoenas forthwith requiring the attendance and testimony of witnesses and the production of evidence including but not limited to books, records, correspondence, and documents in their possession or under their control. On written request, the tribunal shall revoke a subpoena if the evidence, the production of which is required, does not relate to a matter in issue, or if the subpoena does not describe with sufficient particularity the evidence, the production of which is required, or if for any other reason sufficient in law the subpoena is invalid. In case of refusal to comply with a subpoena, the party on whose behalf it was issued may file a petition, in the circuit court for Ingham county or for the county in which the proceeding is held, for an order requiring compliance.

(2) When directed by the chairman, a state or local governmental unit or agency shall make available books, records, documents, information, and assistance to the tribunal.

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

205.737 Determination of property's taxable value; equalization; burden of proof; joinder of claims; motion fee; interest; motion to amend petition to add subsequent years; notice of hearing; appeal without prior protest.

Sec. 37.

(1) The tribunal shall determine a property's taxable value pursuant to section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.

(2) The tribunal shall determine a property's state equalized valuation by multiplying its finding of true cash value by a percentage equal to the ratio of the average level of assessment in relation to true cash values in the assessment district, and equalizing that product by application of the equalization factor that is uniformly applicable in the assessment district for the year in question. The property's state equalized valuation shall not exceed 50% of the true cash value of the property on the assessment date.

(3) The petitioner has the burden of proof in establishing the true cash value of the property. The assessing agency has the burden of proof in establishing the ratio of the average level of assessments in relation to true cash values in the assessment district and the equalization factor that was uniformly applied in the assessment district for the year in question.

(4) If the taxpayer paid additional taxes as a result of the unlawful assessments on the same property after filing the petition, or if in subsequent years an unlawful assessment is made against the same property, the taxpayer, not later than the filing deadline prescribed in section 35 for a proceeding before the tribunal that is commenced before January 1, 2007 or section 35a for a proceeding before the tribunal that is commenced after December 31, 2006, except as otherwise provided in subsections (5) and (7), may amend the petition to join all of the claims for a determination of the property's taxable value, state equalized valuation, or exempt status and for a refund of payments based on the unlawful assessments. The motion to amend the petition to add a subsequent year shall be accompanied by a motion fee equal to 50% of the filing fee to file a petition to commence an appeal for that property in that year. A sum determined by the tribunal to have been unlawfully paid or underpaid shall bear interest from the date of payment to the date of judgment and the judgment shall bear interest to date of its payment. However, a sum determined by the tribunal to have been underpaid shall not bear interest for any time period prior to 28 days after the tribunal's decision. Interest required by this subsection shall accrue for periods before April 1, 1982 at a rate of 6% per year, shall accrue for periods after March 31, 1982 but before April 1, 1985 at a rate of 12% per year, and shall accrue for periods after March 31, 1985 but before April 1, 1994 at a rate of 9% per year. After March 31, 1994 but before January 1, 1996, interest shall accrue at an interest rate set monthly at a per annum rate based on the auction rate of the 91-day discount treasury bill rate for the first Monday in each month, plus 1%. After December 31, 1995 but before July 1, 2012, interest shall accrue at an interest rate set each year based on the average auction rate of 91-day discount treasury bills in the immediately preceding state fiscal year as certified by the department of treasury, plus 1%. The department of treasury shall certify the interest rate within 60 days after the end of the immediately preceding fiscal year. After June 30, 2012, interest shall accrue at 1 percentage point above the adjusted prime rate. As used in this section, "adjusted prime rate" means the average predominant prime rate quoted by not fewer than 3 commercial banks to large businesses, as determined by the department of treasury. The adjusted prime rate is to be based on the average prime rate charged by not fewer than 3 commercial banks during the 6-month period ending on March 31 and the 6-month period

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ending on September 30. One percentage point shall be added to the adjusted prime rate and the resulting sum shall be divided by 12 to establish the current monthly interest rate. The resulting current monthly interest rate based on the 6-month period ending March 31 becomes effective on the following July 1, and the resulting current monthly interest rate based on the 6-month period ending September 30 becomes effective on January 1 of the following year. The tribunal shall order the refund of all or part of a property tax administration fee paid in connection with taxes that the tribunal determines were unlawfully paid.

(5) A motion to amend a petition to add subsequent years is not necessary in the following circumstances:

(a) If the tribunal has jurisdiction over a petition alleging that the property is exempt from taxation, the appeal for each subsequent year for which an assessment has been established shall be added automatically to the petition. However, upon leave of the tribunal, the petitioner or respondent may request that any subsequent year be excluded from appeal at the time of the hearing on the petition.

(b) If the residential property and small claims division of the tribunal has jurisdiction over a petition, the appeal for each subsequent year for which an assessment has been established shall be added automatically to the petition. The residential property and small claims division shall automatically add to an appeal of a final determination of a claim for exemption of a principal residence or of qualified agricultural property each subsequent year in which a claim for exemption of that principal residence or that qualified agricultural property is denied. However, upon leave of the tribunal, the petitioner or respondent may request that any subsequent year be excluded from appeal at the time of the hearing on the petition.

(6) The notice of the hearing on a petition shall include a statement advising the petitioner of the right to amend his or her petition to include or exclude subsequent years as provided by subsections (4) and (5).

(7) If the final equalization multiplier for the tax year is greater than the tentative multiplier used in preparing the assessment notice and as a result of action of the state board of equalization or county board of commissioners a taxpayer's assessment as equalized is in excess of 50% of true cash value, that person may appeal directly to the tax tribunal without a prior protest before the local board of review. The appeal shall be filed under this subsection on or before the third Monday in August and shall be heard in the same manner as other appeals of the tribunal. An appeal pursuant to this subsection shall not result in an equalized value less than the assessed value multiplied by the tentative equalization multiplier used in preparing the assessment notice.

History: 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 1982, Act 57, Imd. Eff. Apr. 6, 1982 ;-- Am. 1983, Act 163, Imd. Eff. July 24, 1983 ;-- Am. 1985, Act 63, Imd. Eff. June 19, 1985 ;-- Am. 1987, Act 23, Imd. Eff. Apr. 24, 1987 ;-- Am. 1992, Act 172, Imd. Eff. July 21, 1992 ;-- Am. 1993, Act 21, Imd. Eff. Apr. 14, 1993 ;-- Am. 1994, Act 254, Imd. Eff. July 5, 1994 ;-- Am. 1995, Act 232, Imd. Eff. Dec. 19, 1995 ;-- Am. 1996, Act 505, Imd. Eff. Jan. 9, 1997 ;-- Am. 2003, Act 131, Eff. Jan. 1, 2004 ;-- Am. 2006, Act 174, Imd. Eff. May 30, 2006 ;-- Am. 2012, Act 220, Imd. Eff. June 28, 2012

205.737a Extension of deadline for filing certain 2020 property tax appeals.

Sec. 37a.

A petitioner shall have until August 31, 2020 to file any property tax appeal provided for under section 35a or 62 if the filing deadline otherwise provided for that appeal under this act

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or other law is any day after May 27, 2020 and before September 1, 2020. As used in this section, "petitioner" means a party who files a petition in the tribunal.

History: Add. 2020, Act 88, Imd. Eff. June 11, 2020

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.

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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 Notes: In subsection (2) of this section, "15.247" evidently should read "15.246".

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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

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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
Admin Rule: R 205.1101 et seq. of the Michigan Administrative Code.

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

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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

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Chapter 6

205.761 Residential property and small claims division; creation; composition; duties of hearing officers and referees; authority to contract with other persons or referees; consideration of proposed decision.

Sec. 61.

(1) A residential property and small claims division of the tribunal is created and consists of 1 or more members of the tribunal appointed and serving pursuant to this act and those hearing officers and referees appointed by the tribunal who shall hear and decide proceedings before the residential property and small claims division.

(2) The tribunal may contract with qualified persons other than tribunal employees to act as referees to hear and decide proceedings before the residential property and small claims division.

(3) In matters before the residential property and small claims division, a proposed decision of a hearing officer or referee shall be considered and decided by 1 or more members of the tribunal.

History: 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 1992, Act 172, Imd. Eff. July 21, 1992 ;-- Am. 2008, Act 126, Imd. Eff. May 9, 2008

205.762 Residential property and small claims division; jurisdiction; “inflation rate” defined; election to proceed; exceptions to proposed order; modification; rehearing; location of proceeding; form for filing of residential property and small claims appeals; filing fee; "residential property" defined.

Sec. 62.

(1) The residential property and small claims division created in section 61 has jurisdiction over a proceeding, otherwise cognizable by the tribunal, in which residential property is exclusively involved. Property other than residential property may be included in a proceeding before the residential property and small claims division if the amount of that property's taxable value or state equalized valuation in dispute is not more than $100,000.00. The residential property and small claims division also has jurisdiction over a proceeding involving an appeal of any other tax over which the tribunal has jurisdiction if the amount of the tax in dispute is $20,000.00 or less, adjusted annually by the inflation rate. As used in this subsection, "inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

(2) A person or legal entity entitled to proceed under section 31, and whose proceeding meets the jurisdictional requirements of subsection (1), may elect to proceed before either the residential property and small claims division or the entire tribunal. A formal record of residential property and small claims division proceedings is not required. Within 20 days after a hearing officer or referee issues a proposed order, a party may file exceptions to the proposed order. The tribunal shall review the exceptions to determine if the proposed order should be adopted as a final order. Upon a showing of good cause or at the tribunal's discretion, the tribunal may modify the proposed order and issue a final order or hold a rehearing by a tribunal member. A rehearing is not limited to the evidence presented before the hearing officer or referee.

(3) The residential property and small claims division may conduct hearings and rehearings telephonically, by videoconferencing, or in person. For in-person hearings, the tribunal shall meet in the county in which the property in question is located or in a county contiguous to the county in which the property in question is located. A petitioner-appellant must not be required to travel more than 100 miles from the location of the property in question to the in-person hearing site, except that an in-person rehearing by a tribunal member must be at a site determined by the tribunal. Upon request by 1 of the parties, an in-person hearing may take place at a location mutually agreed upon by all parties.

(4) The tribunal shall make a short form for the simplified filing of residential property and small claims appeals.

(5) In a proceeding before the residential property and small claims division for property other than residential property, if the amount of taxable value or state equalized valuation in dispute is greater than $20,000.00, or in nonproperty matters if the amount in dispute is greater than $1,000.00, the filing fee is the amount that would have been paid if the proceeding was brought before the entire tribunal and not the residential property and small claims division.

(6) As used in this chapter, "residential property" means any of the following:

(a) Real property exempt under section 7cc of the general property tax act, 1893 PA 206, MCL 211.7cc.

(b) Real property classified as residential real property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.

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(c) Real property with fewer than 4 rental units.

(d) Real property classified as agricultural real property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.

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. 1993, Act 21, Imd. Eff. Apr. 14, 1993 ;-- Am. 1995, Act 232, Imd. Eff. Dec. 19, 1995 ;-- Am. 2008, Act 128, Imd. Eff. May 9, 2008 ;-- Am. 2024, Act 129, Imd. Eff. Oct. 8, 2024

205.762a Appeal of final determination of claim for exemption of principal residence or qualified agricultural property; jurisdiction; filing.

Sec. 62a.

(1) The residential property and small claims division created under section 61 has exclusive jurisdiction over an appeal of a final determination of a claim for exemption of a principal residence by the department of treasury 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.

(2) An appeal of a final determination of a claim for exemption of a principal residence under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, shall be filed not later than 35 days after the department of treasury determines a claim for exemption. An appeal is considered filed if it is postmarked by first-class mail or delivered in person within 35 days after the department of treasury denies a claim for exemption.

(3) An appeal of a final determination of a claim for exemption of qualified agricultural property under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, shall be filed not later than 30 days after the July or December board of review determines a claim for exemption. An appeal is considered filed if it is postmarked by first-class mail or delivered in person within 30 days after the July or December board of review denies a claim for exemption.

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History: Add. 1994, Act 254, Imd. Eff. July 5, 1994 ;-- Am. 2003, Act 131, Eff. Jan. 1, 2004

205.762b Informal settlement conference; manner; stipulation for judgment; appeal; section not applicable to claim for exemption of principal residence.

Sec. 62b.

(1) Except as otherwise provided in this section, after a petitioner has filed a petition under this chapter and the residential property and small claims division has issued notice of the docket number assigned to the petition and before a hearing for the petition has been scheduled, the petitioner or the respondent local tax collecting unit may request an informal settlement conference as provided in this section.

(2) A petitioner shall submit a written request for an informal settlement conference to the local tax collecting unit and shall file a copy of that written request with the residential property and small claims division. A local tax collecting unit shall submit a written request for an informal settlement conference to the petitioner and shall file a copy of that written request with the residential property and small claims division. A written request shall include a statement attesting to the service of the written request on the petitioner or local tax

collecting unit, as appropriate. The statement shall identify the person upon whom the request was served and the date and method by which the written request was served on that person.

(3) If a petitioner has requested an informal settlement conference under subsection (2), the local tax collecting unit shall schedule and hold an informal settlement conference within 60 days after receipt of the written request. The informal settlement conference shall be held telephonically or at the offices of the local tax collecting unit. If the local tax collecting unit does not schedule and hold an informal settlement conference within 60 days after receipt of the written request, the petitioner may file a motion with the residential property and small claims division for an order to compel the informal settlement conference. If the residential and small claims division issues an order compelling an informal settlement conference, the local tax collecting unit shall conduct an informal settlement conference as required by the order. If the local tax collecting unit does not schedule and hold an informal settlement conference as required by the order to compel the informal settlement conference, the residential property and small claims division shall schedule an expedited default hearing.

(4) If a local tax collecting unit has requested an informal settlement conference under subsection (2), the local tax collecting unit shall schedule and hold an informal settlement conference within 60 days after delivery of the written request to the petitioner. The informal settlement conference shall be held telephonically or at the offices of the local tax collecting unit. A petitioner is not required to respond to the local tax collecting unit's request for an informal settlement conference or to attend the informal settlement conference. If a petitioner does not respond to the local tax collecting unit's request for an informal settlement conference or attend the informal settlement conference, the petitioner's appeal shall continue as provided in this act.

(5) At the informal settlement conference, the petitioner and the local tax collecting unit may enter into a stipulation for judgment. The stipulation for judgment shall be filed with the residential property and small claims division. The residential property and small claims division shall review the stipulation for judgment to determine if the stipulation for judgment shall be adopted as a final order. Upon a showing of good cause or at the residential property and small claims division's discretion, the residential property and small claims division may reject the proposed stipulation for judgment.

(6) If the petitioner and the local tax collecting unit do not agree to a stipulation for judgment or if the residential property and small claims division rejects the proposed stipulation for judgment, the petitioner's appeal shall continue as provided in this act.

(7) This section does not apply to the denial of a claim for exemption of a principal residence under section 7cc(8) or (11) of the general property tax act, 1893 PA 206, MCL 211.7cc.

History: Add. 2012, Act 463, Imd. Eff. Dec. 27, 2012

205.763 Appearances.

Sec. 63.

A person or legal entity may appear before the division in his own behalf, or may be represented by an attorney or by such other person as the appellant may choose.

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

205.764 Referral of proceedings; transfer of matter for hearing and decision; fees, costs, and expenses.

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Sec. 64.

(1) With the permission of the petitioner-appellant, the division or the chairperson may refer a proceeding to the tribunal for its decision.

(2) A party or an intervening party may request a transfer of a matter to the tribunal for hearing and decision. If the request is granted the party requesting the transfer shall pay:

(a) The fees and costs related to the transfer.

(b) The reasonable expenses incurred by the other parties incidental to the transfer from the division.

(c) Costs resulting from subsequent appeals if the other party prevails.

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

205.765 Decision as precedent; designation.

Sec. 65.

A decision of the division is not a precedent unless so designated by the tribunal.

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

205.766 Repealed. 2008, Act 129, Imd. Eff. May 9, 2008.

Compiler's Notes: The repealed section pertained to evening hearing of the tax tribunal.

Chapter 7

205.771 Provisions applicable to matters pending on effective date of act.

Sec. 71.

The following subdivisions are applicable to a matter subject to the tribunal's jurisdiction, but which is pending on the effective date of this act before any forum, described in section 41:

(a) A matter which has not been heard on or before August 31, 1974, is transferred to the tribunal on September 1, 1974.

(b) A matter which has been heard on or before August 31, 1974, but which has not been decided on or before September 30, 1974, is transferred to the tribunal on October 1, 1974.

(c) Where a matter is transferred pursuant to subdivisions (a) or (b), the forum shall transfer to the tribunal, within 30 days after the date of transfer of the matter, all relevant books, records, documents, files, transcripts, funds, deposits, and securities.

(d) Where a matter is transferred pursuant to subdivisions (a) or (b), the forum shall notify, by certified mail, return receipt requested, not later than the date of transfer, the parties to such matter of the transfer, and of the fees required by section 49.

(e) Where a matter is transferred pursuant to subdivisions (a) or (b), the moving party shall pay not later than 30 days after the date of transfer, the filing fee and other fees required by section 49. In default of the payment, or on request of the moving party made before the expiration of the 30 days, the tribunal may dismiss the matter with prejudice.

(f) On the basis of prior proceedings and such supplemental proceedings as it deems necessary, the tribunal shall decide all matters transferred pursuant to subdivisions (a) or (b) as

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if they had been originally commenced before the tribunal. The tribunal may, in its discretion, waive any defects in pleadings or procedure occurring prior to July 1, 1974, that are not jurisdictional in nature.

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

205.772 Transfer of books, records, documents, files, transcripts, funds, deposits, and securities.

Sec. 72.

When a matter is decided by a forum described in section 41, and when, after the effective date of this act, the decision is appealed, the forum shall transfer to the tribunal within 30 days after the date of the filing of the notice of appeal, all relevant books, records, documents, files, transcripts, funds, deposits, and securities.

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

205.773 Remands.

Sec. 73.

When a matter is decided by a forum described in section 41 and the decision is appealed, and when, after the effective date of this act, the matter is remanded, the remand shall be to the tribunal for such action as the appellate court may direct.

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

205.774 Right to sue agency for refund abolished; payments under protest not required.

Sec. 74.

The right to sue any agency for refund of any taxes other than by proceedings before the tribunal is abolished as of September 30, 1974. If a tax paid to an agency is erroneous or unlawful, it shall not be requisite that the payment be made under protest in order to invoke a right to refund by proceedings before the tribunal.

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

205.779 Effective date; commencement of new proceeding; hearing of new or transferred proceeding; certain persons or legal entities to proceed before tax tribunal only; cases filed under prior law; transfer of certain cases to board of tax appeals.

Sec. 79.

(1) This act shall be effective July 1, 1974, but a new proceeding shall not be commenced before the tribunal before September 1, 1974, and a new or transferred proceeding shall not be heard by the tribunal before October 1, 1974.

(2) Except as provided in subsection (3) a person or legal entity which, immediately before January 1, 1976, was entitled to proceed before any quasi-judicial body, court of claims, probate court, district court, municipal court, common pleas court, or circuit court of this state for determination of a matter relating to the state income tax under Act No. 281 of the Public Acts of 1967, as amended, being sections 206.1 to 206.535 of the Michigan Compiled Laws,

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to the intangibles tax under Act No. 301 of the Public Acts of 1933, as amended, being sections 205.131 to 205.147 of the Michigan Compiled Laws, to the inheritance tax under Act No. 188 of the Public Acts of 1899, as amended, being sections 205.201 to 205.221 of the Michigan Compiled Laws, to the franchise fee under Act No. 284 of the Public Acts of 1972, as amended, being sections 450.1101 to 450.2099 of the Michigan Compiled Laws, to the general sales tax under Act No. 167 of the Public Acts of 1933, as amended, being sections 205.51 to 205.78 of the Michigan Compiled Laws, to the use tax under Act No. 94 of the Public Acts of 1937, as amended, being sections 205.91 to 205.111 of the Michigan Compiled Laws, to gasoline, liquified petroleum gas, and diesel motor fuel taxes under Act No. 150 of the Public Acts of 1927, as amended, being sections 207.101 to 207.194 of the Michigan Compiled Laws, to the cigarette tax under Act No. 265 of the Public Acts of 1947, as amended, being sections 205.501 to 205.522 of the Michigan Compiled Laws, or to the oil and gasoline severance tax under Act No. 48 of the Public Acts of 1929, as amended, being sections 205.301 to 205.317 of the Michigan Compiled Laws, shall proceed only before the tribunal. A case filed under previous law before January 1, 1976, shall proceed under those laws.

(3) Cases appealable to the state board of tax appeals and corporation tax appeal board shall continue to be filed with those boards until December 31, 1976. All such appeals commencing after December 31, 1976 shall be made to the state tax tribunal. Any appeals pending before the state board of tax appeals and the corporation tax appeal board shall be transferred to the tribunal on December 31, 1977, and the boards are abolished as of such date.

(4) Cases subject to the jurisdiction of the state board of tax appeals which were filed with the tribunal on or after January 1, 1976, and before the effective date of this amendatory act shall be transferred to the board of tax appeals.

History: 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1976, Act 37, Imd. Eff. Mar. 9, 1976
Constitutionality: Op. Att'y Gen. No. 5138 (1976) states, in part: "I am, therefore, of the opinion that the legislation did not intend to abolish the State Board of Tax Appeals unless its jurisdiction was effectively transferred to another administrative or quasi-judicial body. Consequently, I conclude that 1973 PA 186, section 79, as originally enacted and as amended by 1976 PA 37 is invalid in its entirety and that it does not abolish the State Board of Tax Appeals."

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