

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

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

Sec. 26.

The tribunal may appoint 1 or more hearing officers to hold hearings. Hearings, except as otherwise provided in chapter 6, shall be conducted pursuant to chapter 4 of the administrative procedures act of 1969, 1969 PA 306, MCL 24.271 to 24.287, and the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. Public notice of the time, date, and place of the hearing shall 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 shall be considered and decided by 1 or more members of the tribunal.

**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