

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

**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