

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

**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.