

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

**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