

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

**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