

**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.