

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

**205.743 Payment of taxes as condition to final decision; taxes to which section applicable; appeal to which section applicable.**

Sec. 43.

(1) If the date set by law for the payment of taxes has passed, the tribunal shall not make a final decision on the entire proceeding until the taxes are paid. This requirement may be waived at the tribunal's discretion.

(2) This section only applies to taxes paid under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, or 1953 PA 189, MCL 211.181 to 211.182.

(3) This section does not apply to an appeal to the residential property and small claims division of the tribunal under section 62a of a denial of a claim for exemption of a principal residence or of qualified agricultural property under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, from taxes levied under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211.

**History:** 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 1994, Act 254, Imd. Eff. July 5, 1994 ;-- Am. 2003, Act 131, Eff. Jan. 1, 2004