

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

**205.752 Tax tribunal; decisions or orders final and conclusive; copies; costs.**

Sec. 52.

(1) A decision or order of the tribunal is final and conclusive on all parties, unless reversed, remanded, or modified on appeal. A copy of the decision or order shall be mailed forthwith to each party or his attorney of record. Costs may be awarded in the discretion of the tribunal.

(2) The tribunal may order a rehearing upon written motion made by a party within 21 days after the entry of the decision or order. A decision or order may be amended or vacated after the rehearing.

**History:** 1973, Act 186, Eff. July 1, 1974 ;-- Am. 2008, Act 125, Imd. Eff. May 9, 2008