

**PROPERTY TAX LIMITATION ACT (EXCERPT)**  
**Act 62 of 1933**

**211.217 Orders of board; appeal to state tax commission; judicial review.**

Sec. 17.

Within 15 days after the giving of notice of such final order any aggrieved local unit may appeal in writing to the state tax commission. The commission shall give at least 10 days' written notice to all interested parties of the time and place for a hearing on such appeal, and at the hearing shall give all such parties an opportunity to be heard. The commission shall apply the method provided in section 11 for the division of the net limitation tax rate, and if it finds a material mistake of fact, fraud or an error of law in the proceedings under this act, may make an order increasing or decreasing the maximum tax rate of any local unit as ordered by the board, and adjusting the tax rates of other local units affected by such action. The commission shall give written notice of its order to all interested parties within 15 days after such hearing. The order of the commission, or of the board in case of no appeal, shall be final and shall not be reviewable in any court by mandamus, certiorari, appeal or any other method of direct or collateral attack, nor shall any court of this state issue any injunction to prohibit the carrying out of any order made under this act.

**History:** 1933, Act 62, Imd. Eff. Apr. 25, 1933 ;-- Am. 1934, 1st Ex. Sess., Act 30, Imd. Eff. Mar. 28, 1934 ;-- CL 1948, 211.217 ;-- Am. 1964, Act 278, Eff. Aug. 28, 1964