

TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

205.722 Tax tribunal; qualifications of members; oath; requirements; prohibitions; compensation and expenses.

Sec. 22. (1) The members of the tribunal shall be citizens of the United States and residents of this state. At least 2 members shall be attorneys admitted to practice in this state who have been engaged for at least 5 years immediately preceding the appointment in active government, corporate, or private practice dealing with federal and state or local tax matters, including property taxes, or in the discharge of a judicial or quasi-judicial office. At least 1 member shall be a certified assessor holding the highest level of certification granted by the state assessors board. At least 1 member shall be a professional real estate appraiser holding a recognized certification indicating competence in the valuation of complex income producing and residential property of the type subject to property taxation, with a certification having required a review of sample appraisals and 5 years of experience as an appraiser. At least 1 member shall be a certified public accountant with 5 years of experience in state or local tax matters. Appointees who are not attorneys, certified assessors, professional real estate appraisers, or certified public accountants shall have at least 5 years of experience in state or local tax matters.

(2) Each member shall take and subscribe to the constitutional oath of office before entering on the discharge of his or her duties.

(3) Each member shall devote his or her entire time to, and personally perform the duties of, his or her office and shall not engage in other business or professional activity for remuneration.

(4) Each member shall receive an annual salary as determined by law and shall be reimbursed for his or her actual and necessary expenses at the rate determined by the administrative board.

History: 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 2008, Act 127, Imd. Eff. May 9, 2008.