205.721.amended Tax tribunal; creation; quasi-judicial agency; appointment, reappointment, and terms of members; vacancy; training.

Sec. 21. (1) The tax tribunal is created and is a quasi-judicial agency which, for administrative purposes only, is in the department of licensing and regulatory affairs.

(2) The tribunal consists of 7 members appointed by the governor, with the advice and consent of the senate, for terms of 4 years.

(3) A member may be reappointed and a vacancy shall be filled for an unexpired term in the same manner as the appointment is made for a full term.

(4) Members shall receive training on matters relevant to the work of the tribunal, including, but not limited to, proper courtroom procedures, state and local tax issues, accepted appraisal practices, and proper assessing practices.


Compiler's note: For transfer of the Tax Tribunal from the Department of Treasury to the Department of Commerce, budget procurement and management related functions from the Department of Treasury to the Director of the Department of Commerce, and the power to designate the chairperson of the Tax Tribunal to the Governor, see E.R.O. No. 1991-15 compiled at MCL 205.800 of the Michigan Compiled Laws.