STATE TAX COMMISSION (EXCERPT)
Act 360 of 1927

209.105 Signature and seal on papers; inspection of records.

Sec. 5. All orders, certificates and subpoenas made or issued by the state tax commission shall be signed by the chairman, and the seal of the commission shall be affixed thereto.

All records of and appraisals made by the state tax commission shall be open to inspection at all reasonable times by any assessing officer in the state of Michigan.