

**TAX TRIBUNAL ACT (EXCERPT)**  
**Act 186 of 1973**  
Chapter 2

**205.721 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.

**History:** 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 2018, Act 438, Eff. Oct. 1, 2019

**Compiler's Notes:** 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. For transfer of Michigan tax tribunal in the Michigan office of administrative hearings and rules to the department of licensing and regulatory affairs, see E.R.O. No. 2024-1, compiled at MCL 16.734.

**205.722 Tax tribunal; qualifications of members; oath; requirements; prohibitions; compensation and expenses; motion for disqualification.**

Sec. 22.

(1) All of the following apply to tribunal membership:

(a) The members of the tribunal shall be citizens of the United States and residents of this state.

(b) 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.

(c) At least 1 member shall be a certified assessor holding the highest level of certification granted by the state tax commission.

(d) 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.

(e) At least 1 member shall be a certified public accountant with 5 years of experience in state or local tax matters.

(f) 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 personally perform the duties of his or her office, including, but not limited to, the maintenance of his or her docket as assigned and directed by the chairperson and in accordance with rules prescribed under section 32. Subject to subsection (5), a member may engage in any other gainful employment or 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.

(5) In a proceeding before the entire tribunal, on motion of a party to the proceeding or a tribunal member

assigned to the proceeding, or by order of the chairperson, a member assigned to the proceeding may be disqualified for any reason listed in MCR 2.003(C)(1). A motion for disqualification by a party to the proceeding shall be reviewed and either approved or denied by the tribunal member presiding over the proceeding. If the motion is denied, the moving party may appeal to the chairperson unless the chairperson is presiding over the proceeding. If the chairperson is presiding over the proceeding, an appeal shall instead be randomly assigned to another member who is qualified under this section as an attorney. A motion for disqualification by a party to a proceeding must be filed not later than 14 days immediately succeeding the discovery of the grounds for disqualification. However, if a trial is scheduled on a date that is less than 15 days after the discovery, the motion must be made as far in advance of that trial date as is reasonably possible. Disqualification may be waived with the consent of all parties and shall be in writing or placed on the record.

**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 ;-- Am. 2018, Act 438, Eff. Oct. 1, 2019

### **205.723 Tax tribunal; election and duties of chairman.**

Sec. 23.

Annually, the tribunal shall elect 1 of its members as chairman who shall assign matters, apportion business of the tribunal, and perform other duties prescribed by law.

**History:** 1973, Act 186, Eff. July 1, 1974

### **205.724 Tax tribunal; chief clerk; deputy clerks; oath; bond.**

Sec. 24.

(1) The tribunal shall have 1 chief clerk.

(2) The tribunal shall have such deputy clerks as, with the chairman's approval, are required and assigned by the chief clerk. The chief clerk shall maintain the records and perform such other duties as the chairman directs or as are prescribed by law.

(3) Each clerk, before taking office, shall take and subscribe the constitutional oath of office and furnish a bond pursuant to Act No. 10 of the Public Acts of 1969, being sections 15.1 to 15.6 of the Michigan Compiled Laws.

**History:** 1973, Act 186, Eff. July 1, 1974

### **205.725 Principal office of tribunal and chief clerk; accommodations and equipment; legal, technical, and secretarial assistance; restrictions on clerks or employees; salaries and expenses of tribunal.**

Sec. 25.

(1) The principal office of the tribunal and its chief clerk shall be in the city of Lansing, and the department of administration shall furnish suitable accommodations and equipment there.

(2) Subject to appropriations therefor, the tribunal shall have such legal, technical, and secretarial assistance as the chairman deems necessary.

(3) A clerk or employee of the tribunal shall not provide legal, accounting, or technical assistance relevant to a federal, state or local tax matter, or to any other matter of which the tribunal may acquire jurisdiction.

(4) Salaries and expenses of the tribunal shall be paid as provided by law.

**History:** 1973, Act 186, Eff. July 1, 1974

**205.726 Appointment of hearing officers; conducting hearings; notice of hearing; proposed decision of hearing officer or referee.**

Sec. 26.

The tribunal may appoint 1 or more hearing officers to hold hearings. Hearings, except as otherwise provided in chapter 6, shall be conducted pursuant to chapter 4 of the administrative procedures act of 1969, 1969 PA 306, MCL 24.271 to 24.287, and the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. Public notice of the time, date, and place of the hearing shall be given in the manner required by the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. A proposed decision of a hearing officer or referee shall be considered and decided by 1 or more members of the tribunal.

**History:** Add. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 1978, Act 439, Imd. Eff. Oct. 9, 1978 ;-- Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981 ;-- Am. 2008, Act 126, Imd. Eff. May 9, 2008