

SENATE SUBSTITUTE FOR
HOUSE BILL NO. 4412

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending sections 21 and 22 (MCL 205.721 and 205.722), section
22 as amended by 2008 PA 127.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 21. **(1)** The tax tribunal is created and is a quasi-
2 judicial agency which, for administrative purposes only, is in the
3 department of ~~treasury~~. **LICENSING AND REGULATORY AFFAIRS.**

4 **(2)** The tribunal consists of 7 members appointed by the
5 governor, with the advice and consent of the senate, for terms of 4
6 years. ~~The 2 additional members first appointed by this amendatory~~
7 ~~act shall first serve for 3 years.~~

8 **(3)** A member may be reappointed and a vacancy shall be filled

1 for an unexpired term in the same manner as the appointment is made
2 for a full term.

3 **(4) MEMBERS SHALL RECEIVE TRAINING ON MATTERS RELEVANT TO THE**
4 **WORK OF THE TRIBUNAL, INCLUDING, BUT NOT LIMITED TO, PROPER**
5 **COURTROOM PROCEDURES, STATE AND LOCAL TAX ISSUES, ACCEPTED**
6 **APPRAISAL PRACTICES, AND PROPER ASSESSING PRACTICES.**

7 Sec. 22. **(1) ALL OF THE FOLLOWING APPLY TO TRIBUNAL**
8 **MEMBERSHIP:**

9 **(A)** ~~(1)~~—The members of the tribunal shall be citizens of the
10 United States and residents of this state.

11 **(B)** At least 2 members shall be attorneys admitted to practice
12 in this state who have been engaged for at least 5 years
13 immediately preceding the appointment in active government,
14 corporate, or private practice dealing with federal and state or
15 local tax matters, including property taxes, or in the discharge of
16 a judicial or quasi-judicial office.

17 **(C)** At least 1 member shall be a certified assessor holding
18 the highest level of certification granted by the state assessors
19 board. **TAX COMMISSION.**

20 **(D)** At least 1 member shall be a professional real estate
21 appraiser holding a recognized certification indicating competence
22 in the valuation of complex income producing and residential
23 property of the type subject to property taxation, with a
24 certification having required a review of sample appraisals and 5
25 years of experience as an appraiser.

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

1 (F) Appointees who are not attorneys, certified assessors,
2 professional real estate appraisers, or certified public
3 accountants shall have at least 5 years of experience in state or
4 local tax matters.

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

8 (3) Each member shall ~~devote his or her entire time to, and~~
9 personally perform the duties of ~~his or her office, and shall not~~
10 ~~engage in other business or professional activity for~~
11 ~~remuneration.~~ **INCLUDING, BUT NOT LIMITED TO, THE MAINTENANCE OF HIS**
12 **OR HER DOCKET AS ASSIGNED AND DIRECTED BY THE CHAIRPERSON AND IN**
13 **ACCORDANCE WITH RULES PRESCRIBED UNDER SECTION 32. SUBJECT TO**
14 **SUBSECTION (5), A MEMBER MAY ENGAGE IN ANY OTHER GAINFUL EMPLOYMENT**
15 **OR BUSINESS OR PROFESSIONAL ACTIVITY FOR REMUNERATION.**

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

19 **(5) IN A PROCEEDING BEFORE THE ENTIRE TRIBUNAL, ON MOTION OF A**
20 **PARTY TO THE PROCEEDING OR A TRIBUNAL MEMBER ASSIGNED TO THE**
21 **PROCEEDING, OR BY ORDER OF THE CHAIRPERSON, A MEMBER ASSIGNED TO**
22 **THE PROCEEDING MAY BE DISQUALIFIED FOR ANY REASON LISTED IN MCR**
23 **2.003(C) (1). A MOTION FOR DISQUALIFICATION BY A PARTY TO THE**
24 **PROCEEDING SHALL BE REVIEWED AND EITHER APPROVED OR DENIED BY THE**
25 **TRIBUNAL MEMBER PRESIDING OVER THE PROCEEDING. IF THE MOTION IS**
26 **DENIED, THE MOVING PARTY MAY APPEAL TO THE CHAIRPERSON UNLESS THE**
27 **CHAIRPERSON IS PRESIDING OVER THE PROCEEDING. IF THE CHAIRPERSON IS**

1 PRESIDING OVER THE PROCEEDING, AN APPEAL SHALL INSTEAD BE RANDOMLY
2 ASSIGNED TO ANOTHER MEMBER WHO IS QUALIFIED UNDER THIS SECTION AS
3 AN ATTORNEY. A MOTION FOR DISQUALIFICATION BY A PARTY TO A
4 PROCEEDING MUST BE FILED NOT LATER THAN 14 DAYS IMMEDIATELY
5 SUCCEEDING THE DISCOVERY OF THE GROUNDS FOR DISQUALIFICATION.
6 HOWEVER, IF A TRIAL IS SCHEDULED ON A DATE THAT IS LESS THAN 15
7 DAYS AFTER THE DISCOVERY, THE MOTION MUST BE MADE AS FAR IN ADVANCE
8 OF THAT TRIAL DATE AS IS REASONABLY POSSIBLE. DISQUALIFICATION MAY
9 BE WAIVED WITH THE CONSENT OF ALL PARTIES AND SHALL BE IN WRITING
10 OR PLACED ON THE RECORD.

11 Enacting section 1. This amendatory act takes effect October
12 1, 2019.