

**STATE TAX COMMISSION (EXCERPT)**  
**Act 360 of 1927**

**209.102 State tax commission; membership; terms, qualifications, and appointment of members; vacancies; compensation; assistants; removal; oath; order; applicability of requirement that 1 commissioner be certified assessor with highest certification level; filing and delivery of decision.**

Sec. 2.

(1) The state tax commission shall consist of 3 commissioners, not more than 2 of whom shall be members of the same political party to be appointed by the governor with the advice and consent of the senate. All of the commissioners shall have had at least 5 years' experience in government or the private sector, dealing with state or local tax matters. Not less than 1 of the commissioners shall be a certified assessor holding the highest level of certification granted by the state assessors board. At the expiration of the terms of office of the members of the commission, commissioners shall be appointed for terms of 6 years each. Appointments to fill vacancies shall be made for the remainder of the unexpired terms with the advice and consent of the senate. The governor shall designate 1 of the commissioners as chairperson of the commission. The state tax commission has the right to appoint a secretary. The chairperson shall receive an annual salary together with actual and necessary expenses incurred in the discharge of official duties. The chairperson shall maintain an office at the office of the commission in Lansing and devote full time to the carrying out of official duties. Each of the other 2 commissioners shall receive an annual salary together with actual and necessary expenses incurred in the discharge of official duties. Expenses of the chairperson and commissioners shall not exceed the limits established by standard travel regulations of the state in effect at the time of the expenditures. The commission may engage the services of assistants and employees as necessary to carry out the provisions of this act, or of any other law of the state affecting the powers and duties of the state tax commission. Those assistants and employees shall receive their actual traveling expenses in the discharge of their duties. All salaries and expenses authorized by this act shall be paid out of the state treasury in the same manner as the salaries and expenses of other state officers are paid. The governor may remove any member of the commission for habitual misconduct, misfeasance in office, habitual or willful neglect of duty, or when satisfied that the officer is incompetent to properly execute the duties of the office. Each member of the commission within 15 days after receiving notice of appointment, shall qualify by taking and subscribing the constitutional oath of office.

(2) In appeals to the state tax commission, the decisions of the commission shall be upon a form prescribed by the commission that shall state the facts constituting the commission's finding of true cash value, the proportion of true cash value at which assessments in the local assessing district are made, and which of the 3 commonly accepted valuation approaches were used in the determination of true cash value. The order shall be signed by the commissioners concurring in the decision. A commissioner may, in writing, dissent from any order so entered. If a party desires a written record of an appeal hearing, that party shall bear the expense of the transcript of the record.

(3) The requirement that not less than 1 of the commissioners shall be a certified assessor holding the highest level of certification granted by the state assessors board shall not apply until 1 of the appointed commissioners serving on March 23, 1994, other than an acting commissioner, is replaced or reappointed. All decisions shall be filed in the office of the state tax commission and shall be mailed or delivered to a party or the party's legal representative.

**History:** 1927, Act 360, Eff. Sept. 5, 1927 ;-- CL 1929, 3711 ;-- Am. 1945, Act 238, Eff. Sept. 6, 1945 ;-- CL 1948, 209.102 ;-- Am. 1953, Act 80, Imd. Eff. May 15, 1953 ;-- Am. 1960, Act 147, Imd. Eff. May 9, 1960 ;-- Am. 1965, Act 192, Imd. Eff. July 15, 1965 ;-- Am. 1967, Act 304, Eff. Nov. 2, 1967 ;-- Am. 1994, Act 105, Imd. Eff. Apr. 18, 1994