



SENATE BILL No. 708

June 17, 1993, Introduced by Senator EMMONS and referred to the Committee on Finance.

A bill to amend section 2 of Act No. 360 of the Public Acts of 1927, entitled

"An act to create a state tax commission, to prescribe its powers and duties, to provide for the transfer to said state tax commission of the powers now vested by law in the state tax department; to abolish said state tax department, and to repeal all acts and parts of acts contravening any of the provisions of this act,"

being section 209.102 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 2 of Act No. 360 of the Public Acts of
2 1927, being section 209.102 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 2. (1) The state tax commission shall consist of 3
5 commissioners, not more than 2 of whom shall be members of the
6 same political party to be appointed by the governor with the
7 advice and consent of the senate. ~~Such~~ NOT LESS THAN 2 OF THE
8 commissioners shall have had at least 5 years' experience in the

1 assessment or appraisal of real and personal property. ~~Within~~
2 ~~20 days after the effective date of this amendatory act, the gov-~~
3 ~~ernor with the advice and consent of the senate shall appoint a~~
4 ~~commissioner for a term ending September 13, 1963, to replace the~~
5 ~~commissioner of the department of revenue, who shall thereafter~~
6 ~~cease to be a member of the state tax commission.~~ At the expira-
7 tion of the terms of office of the members of the commission,
8 commissioners shall be appointed for terms of 6 years each.
9 Appointments to fill vacancies shall be made for the remainder of
10 the unexpired terms with the advice and consent of the senate.
11 The governor shall designate 1 of ~~said~~ THE commissioners as
12 ~~chairman~~ CHAIRPERSON of the commission. ~~Said~~ THE state tax
13 commission ~~shall have~~ HAS the right to appoint a secretary.
14 The ~~chairman~~ CHAIRPERSON shall receive an annual salary
15 together with ~~his~~ actual and necessary expenses incurred in the
16 discharge of ~~his~~ official duties. ~~and he~~ THE CHAIRPERSON
17 shall maintain ~~his~~ AN office at the office of the commission in
18 Lansing and devote ~~his~~ full time to the carrying out of ~~his~~
19 official duties. Each of the other 2 commissioners shall receive
20 an annual salary together with actual and necessary expenses
21 incurred in the discharge of official duties. Expenses of the
22 ~~chairman~~ CHAIRPERSON and commissioners shall not exceed the
23 limits established by standard travel regulations of the
24 ~~department of administration~~ STATE in effect at the time of the
25 expenditures. ~~Said~~ THE commission may engage the services of
26 ~~such~~ assistants and employees as ~~may be~~ necessary to carry
27 out the provisions of this act, or of any other law of the state

1 affecting the powers and duties of ~~said~~ THE state tax
2 commission. ~~Such~~ THOSE assistants and employees shall receive
3 their actual traveling expenses in the discharge of their
4 duties. All salaries and expenses authorized by this act shall
5 be paid out of the state treasury in the same manner as the sala-
6 ries and expenses of other state officers are paid. The governor
7 may remove any member of ~~said~~ THE commission for habitual mis-
8 conduct, misfeasance in office, habitual or ~~wilful~~ WILLFUL
9 neglect of duty, or when ~~he shall be~~ satisfied that ~~such~~ THE
10 officer is incompetent TO properly ~~to~~ execute the duties of
11 ~~his~~ THE office. Each member of ~~said~~ THE commission ~~shall~~
12 within 15 days after ~~he shall receive~~ RECEIVING notice of ~~his~~
13 appointment, SHALL qualify by taking and subscribing the consti-
14 tutional oath of office.

15 (2) In appeals to the state tax commission, the decisions of
16 the commission shall be upon a form prescribed by the commission
17 ~~which~~ THAT shall state the facts constituting the commission's
18 finding of true cash value, the proportion ~~thereof~~ OF TRUE CASH
19 VALUE at which assessments in the local assessing district are
20 made, and which of the 3 commonly accepted valuation approaches
21 were used in the determination of true cash value. The order
22 shall be signed by the commissioners concurring ~~therein~~ IN THE
23 DECISION. A commissioner may, in writing, dissent from any order
24 so entered. If a party desires a ~~stenographic~~ WRITTEN record
25 of an appeal hearing, ~~said~~ THAT party ~~must~~ SHALL bear the
26 expense of ~~the stenographer and~~ the transcript of the record.
27 All decisions shall be filed in the office of the state tax

1 commission and shall be mailed or delivered to a party or ~~his~~
2 THE PARTY'S legal representative.