

HOUSE BILL No. 4435

March 8, 2007, Introduced by Reps. Sheen, Bieda and Condino and referred to the Committee on Tax Policy.

A bill to amend 1973 PA 186, entitled "Tax tribunal act," by amending section 22 (MCL 205.722).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 22. (1) The members of the tribunal shall be citizens of
2 the United States ~~, AND~~ residents of this state. ~~, of which at AT~~
3 least 2 **MEMBERS** shall be attorneys admitted to practice in this
4 state ~~and shall WHO~~ have been engaged for at least 5 years
5 immediately preceding the appointment in active government,
6 corporate, or private practice dealing with federal and ~~state local~~
7 **STATE OR LOCAL** tax matters, including ~~the property tax TAXES~~, or in
8 the discharge of a judicial or quasi-judicial office. ~~, at AT~~ least
9 1 **MEMBER** shall be a certified assessor holding the highest level of
10 certification granted by the state assessors board. ~~, at AT~~ least 1

1 **MEMBER** shall be a professional real estate appraiser holding a
2 recognized certification indicating competence in the valuation of
3 complex income producing and residential property of the type
4 subject to property taxation, with a certification having required
5 a review of sample appraisals, and 5 years of experience as an
6 appraiser. ~~and at~~ **AT** least 1 **MEMBER** shall be a certified public
7 accountant with 5 years' **YEARS OF** experience in ~~state local~~ **STATE**
8 **OR LOCAL** tax matters. ~~Not more than 3 members shall be members of~~
9 ~~the same professional discipline. Additional appointees~~ **APPOINTEES**
10 who are not attorneys, certified assessors, professional real
11 estate appraisers, or certified public accountants shall have at
12 least 5 years' **YEARS OF** experience in state or local tax matters.

13 (2) Each member shall take and subscribe **TO** the constitutional
14 oath of office before entering on the discharge of his **OR HER**
15 duties.

16 (3) Each member shall devote his **OR HER** entire time to, and
17 personally perform the duties of, his **OR HER** office and shall not
18 engage in other business or professional activity for remuneration.

19 (4) Each member shall receive an annual salary as determined
20 by law and shall be reimbursed for his **OR HER** actual and necessary
21 expenses at the rate determined by the administrative board.