

Act No. 127
Public Acts of 2008
Approved by the Governor
May 8, 2008
Filed with the Secretary of State
May 9, 2008
EFFECTIVE DATE: May 9, 2008

**STATE OF MICHIGAN
94TH LEGISLATURE
REGULAR SESSION OF 2008**

Introduced by Reps. Sheen, Bieda, Condino, Tobocman, Pastor, LaJoy, Hopgood, Brandenburg, Ward, Stahl, Palsrok, Gillard, Dillon, Ball, Booher, Espinoza, Hansen, Hildenbrand, Marleau, Mayes, Palmer, Polidori, Schuitmaker, Sheltrown, Spade, Calley, Coulouris, Hammel, Hammon, Horn, Johnson, Robert Jones, Knollenberg, Meekhof, Melton, Valentine and Young

ENROLLED HOUSE BILL No. 4435

AN ACT to amend 1973 PA 186, entitled "An act to create the tax tribunal; to provide for personnel, jurisdiction, functions, practice and procedure; to provide for appeals; and to prescribe the powers and duties of certain state agencies; and to abolish certain boards," by amending section 22 (MCL 205.722).

The People of the State of Michigan enact:

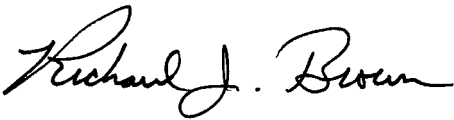
Sec. 22. (1) The members of the tribunal shall be citizens of the United States and residents of this state. At least 2 members shall be attorneys admitted to practice in this state who have been engaged for at least 5 years immediately preceding the appointment in active government, corporate, or private practice dealing with federal and state or local tax matters, including property taxes, or in the discharge of a judicial or quasi-judicial office. At least 1 member shall be a certified assessor holding the highest level of certification granted by the state assessors board. 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. At least 1 member shall be a certified public accountant with 5 years of experience in state or local tax matters. 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 devote his or her entire time to, and personally perform the duties of, his or her office and shall not engage in other 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.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor