

**TAX TRIBUNAL ACT (EXCERPT)**  
**Act 186 of 1973**

**205.722 Tax tribunal; qualifications of members; oath; requirements; prohibitions; compensation and expenses; motion for disqualification.**

Sec. 22. (1) All of the following apply to tribunal membership:

(a) The members of the tribunal shall be citizens of the United States and residents of this state.

(b) 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.

(c) At least 1 member shall be a certified assessor holding the highest level of certification granted by the state tax commission.

(d) 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.

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

(f) 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 personally perform the duties of his or her office, including, but not limited to, the maintenance of his or her docket as assigned and directed by the chairperson and in accordance with rules prescribed under section 32. Subject to subsection (5), a member may engage in any other gainful employment or 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.

(5) In a proceeding before the entire tribunal, on motion of a party to the proceeding or a tribunal member assigned to the proceeding, or by order of the chairperson, a member assigned to the proceeding may be disqualified for any reason listed in MCR 2.003(C)(1). A motion for disqualification by a party to the proceeding shall be reviewed and either approved or denied by the tribunal member presiding over the proceeding. If the motion is denied, the moving party may appeal to the chairperson unless the chairperson is presiding over the proceeding. If the chairperson is presiding over the proceeding, an appeal shall instead be randomly assigned to another member who is qualified under this section as an attorney. A motion for disqualification by a party to a proceeding must be filed not later than 14 days immediately succeeding the discovery of the grounds for disqualification. However, if a trial is scheduled on a date that is less than 15 days after the discovery, the motion must be made as far in advance of that trial date as is reasonably possible. Disqualification may be waived with the consent of all parties and shall be in writing or placed on the record.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 2008, Act 127, Imd. Eff. May 9, 2008;—Am. 2018, Act 438, Eff. Oct. 1, 2019.