

**STATE BOARD OF EQUALIZATION (EXCERPT)**  
**Act 44 of 1911**

**209.1 State board of equalization; creation; qualifications of appointees, term, vacancies.**

Sec. 1. There is hereby created a state board of equalization to consist of the state tax commission and 4 members appointed by the governor, by and with the advice and consent of the senate. Five members constitute a quorum for all official business: Provided, however, That not more than 2 members of the said quorum shall be members of the state tax commission. One of the appointed members shall be a person having knowledge of rural property values and experience in the administration of property tax assessments in this state. One of the members shall be a person having experience in the valuation of urban property valuations and in the administration of property tax assessments in this state. One of the members shall have experience in the valuation of industrial and commercial property and in the administration of property tax assessments in this state. The other member shall be a person having knowledge of and experience in local government finance in this state. Within 60 days after the effective date of this 1962 amendatory act, the governor shall appoint the 4 members, 1 for a term of 4 years, 1 for a term of 3 years, 1 for a term of 2 years, and 1 for a term of 1 year. Their successors shall be appointed for terms of 4 years each. With the exception of the state tax commission, no appointed member of this board shall hold any other state office that has any power to appropriate or levy tax funds nor shall he have served as a member of the state tax commission for any period within 3 years prior to his appointment. Vacancies in the membership shall be filled in like manner for the unexpired term. The board shall exercise such powers and perform such duties as are herein prescribed.

**History:** 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 160;—Am. 1919, Act 330, Imd. Eff. May 13, 1919;—CL 1929, 3696;—CL 1948, 209.1;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957;—Am. 1962, Act 194, Eff. Mar. 28, 1963.

**Transfer of powers:** See MCL 16.186.

**Popular name:** State Board of Equalization Act