STATE TAX COMMISSION
Act 360 of 1927

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.

History: 1927, Act 360, Eff. Sept. 5, 1927.

The People of the State of Michigan enact:

209.101 State tax commission created.

Sec. 1. There is hereby created a state tax commission which shall have and exercise such powers and perform such duties as are herein granted and enforced.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3710;—CL 1948, 209.101.

Transfer of powers: See MCL 16.184.

209.102 State tax commission; membership; terms, qualifications, and appointment of members; vacancies; compensation; assistants; removal; oath; order; applicability of requirement that 1 commissioner be certified assessor with highest certification level; filing and delivery of decision.

Sec. 2. (1) The state tax commission shall consist of 3 commissioners, not more than 2 of whom shall be members of the same political party to be appointed by the governor with the advice and consent of the senate. All of the commissioners shall have had at least 5 years' experience in government or the private sector, dealing with state or local tax matters. Not less than 1 of the commissioners shall be a certified assessor holding the highest level of certification granted by the state assessors board. At the expiration of the terms of office of the members of the commission, commissioners shall be appointed for terms of 6 years each. Appointments to fill vacancies shall be made for the remainder of the unexpired terms with the advice and consent of the senate. The governor shall designate 1 of the commissioners as chairperson of the commission. The state tax commission has the right to appoint a secretary. The chairperson shall receive an annual salary together with actual and necessary expenses incurred in the discharge of official duties. The chairperson shall maintain an office at the office of the commission in Lansing and devote full time to the carrying out of official duties. Each of the other 2 commissioners shall receive an annual salary together with actual and necessary expenses incurred in the discharge of official duties. Expenses of the chairperson and commissioners shall not exceed the limits established by standard travel regulations of the state in effect at the time of the expenditures. The commission may engage the services of assistants and employees as necessary to carry out the provisions of this act, or of any other law of the state affecting the powers and duties of the state tax commission. Those assistants and employees shall receive their actual traveling expenses in the discharge of their duties. All salaries and expenses authorized by this act shall be paid out of the state treasury in the same manner as the salaries and expenses of other state officers are paid. The governor may remove any member of the commission for habitual misconduct, misfeasance in office, habitual or willful neglect of duty, or when satisfied that the officer is incompetent to properly execute the duties of the office. Each member of the commission within 15 days after receiving notice of appointment, shall qualify by taking and subscribing the constitutional oath of office.

(2) In appeals to the state tax commission, the decisions of the commission shall be upon a form prescribed by the commission that shall state the facts constituting the commission's finding of true cash value, the proportion of true cash value at which assessments in the local assessing district are made, and which of the 3 commonly accepted valuation approaches were used in the determination of true cash value. The order shall be signed by the commissioners concurring in the decision. A commissioner may, in writing, dissent from any order so entered. If a party desires a written record of an appeal hearing, that party shall bear the expense of the transcript of the record.

(3) The requirement that not less than 1 of the commissioners shall be a certified assessor holding the highest level of certification granted by the state assessors board shall not apply until 1 of the appointed commissioners serving on March 23, 1994, other than an acting commissioner, is replaced or reappointed. All decisions shall be filed in the office of the state tax commission and shall be mailed or delivered to a party or the party's legal representative.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3711;—Am. 1945, Act 238, Eff. Sept. 6, 1945;—CL 1948, 209.102;—Am. 1953, Act 80, Imd. Eff. May 15, 1953;—Am. 1960, Act 147, Imd. Eff. May 9, 1960;—Am. 1965, Act 192, Imd. Eff. July 15, 1965;—

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Am. 1967, Act 304, Eff. Nov. 2, 1967;—Am. 1994, Act 105, Imd. Eff. Apr. 18, 1994.

209.103 State tax department abolished; transfer of powers, duties and records.

Sec. 3. The powers and duties now vested by law in the state tax department are hereby transferred to and vested in the state tax commission, and all records, files, books and papers of every nature pertaining to the functions of said state tax department shall be turned over to the state tax commission and shall be preserved as a part of the records and files of said commission. Upon the taking effect of this act, the state tax department shall be abolished and the powers and duties heretofore exercised and performed by said state tax department under authority of law shall hereafter be exercised and performed by the state tax commission. Whenever in any law of the state, reference is made to the state tax department whose powers and duties are thus transferred, such reference shall be deemed to be made to the state tax commission.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3712;—CL 1948, 209.103.

209.104 State tax commission, duties, meetings; public officers, duties, failure, penalty.

Sec. 4. The state tax commission shall have general supervision of the administration of the tax laws of the state, and shall render such assistance and give such advice and counsel to the assessing officers of the state as they may deem necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this state. Said state tax commission shall gather each year, complete information relative to the assessment of property properly classified, the levy of taxes thereon and of the appraised value of the several classes of property exempt from taxation under the laws of this state, and such other information as said state tax commission shall deem to be of public interest. This information shall be embodied in the regular report of the state tax commission. It shall be the duty of all assessing officers of the state and all other public officers, to promptly comply with requests made by said state tax commission for information provided for in this section, and to render all possible assistance in carrying out the provisions hereof. Any assessing officer or other public officer who shall refuse to comply with the requirements of this act or who shall persistently neglect to do so, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than 50 nor more than 300 dollars.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3713;—CL 1948, 209.104.

209.104a Preparation of assessment roll or equalization study by commission; reimbursement of state by local assessing unit or county; disposition of moneys.

Sec. 4a. (1) If the local assessing unit fails to prepare an assessment roll as required under this act, the commission shall proceed to prepare or cause to be prepared an assessment roll. The local assessing unit shall reimburse the state for the cost of preparing the assessment roll.

(2) If the county fails to prepare an equalization study as required under this act, the commission shall proceed to prepare or cause to be prepared an equalization study. The county shall reimburse the state for the cost of preparing the equalization study.

(3) Moneys received under this section shall be credited to a restricted revenue account and be used to pay expenses incurred by the state tax commission pursuant to this section.

History: Add. 1975, Act 277, Imd. Eff. Nov. 18, 1975.

209.105 Signature and seal on papers; inspection of records.

Sec. 5. All orders, certificates and subpoenas made or issued by the state tax commission shall be signed by the chairman, and the seal of the commission shall be affixed thereto.

All records of and appraisals made by the state tax commission shall be open to inspection at all reasonable times by any assessing officer in the state of Michigan.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3714;—Am. 1937, Act 157, Eff. Oct. 29, 1937;—CL 1948, 209.105.

209.107 Declaration of necessity.

Sec. 7. This act is declared to be necessary for the protection of the public health, peace and safety.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3716;—CL 1948, 209.107.

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