

State Tax Commission Ethics Policies and Procedures

Definitions

1. “Member” means a duly appointed member of the Michigan State Tax Commission.
2. “Unethical conduct” means a violation of the Ethics Policies contained in this document.
3. “Board” means the Michigan State Board of Ethics
4. “State Police” means the investigative arm of the Michigan State Police
5. “Appointing Authority” means the Governor of the State of Michigan
6. “Commission” means the Michigan State Tax Commission
7. “Department” means the Michigan Department of Treasury
8. “Act” means vote or otherwise discharge his or her duties as a member of the Michigan State Tax Commission.
9. “Committee” means the members of the Commission Ethics Investigation Committee.
10. “Personal Financial Interest” means an interest of any value of any kind by the member, his/her family or an entity that he/she has an interest in or controls.
11. “Designee” means the member of the Commission with the least amount of time remaining on their term of appointment to which ethics referrals and findings are directed if the Commission Chairperson is the subject of the written complaint.
12. Any word not specifically defined in this list of definitions shall be defined by the definition of the word that is found in any college level dictionary.

Ethics Policies

1. All members shall act in a manner at all times during his/her term of appointment to the Commission that does not create the appearance of impropriety.
2. All members shall fill out and submit to the Executive Secretary of the Commission the Department’s Disclosure form within 30 days of receiving the form.
3. All members shall act with honesty and integrity concerning all Commission matters.
4. No member shall engage in conduct of any kind that leads to a conviction for any crime involving fraud, dishonesty, false statements, or moral turpitude.
5. A member shall not represent his or her personal opinion as that of the Commission.

6. A member shall not represent to any person or entity that he or she can direct the Commission to take action in advance of a duly noticed meeting of the Commission.
7. Members shall not divulge to an unauthorized person, confidential information in advance of the time prescribed for its authorized release to the public.
8. Members shall not solicit or accept any gift(s) or loan(s) of money, goods, services, or any thing of value that could be perceived as, or actually, influence the manner in which the member performs his or her official Commission duties.
9. Members shall not engage in any type of business transaction in which the member may actually profit from, or be perceived as profiting from, his or her official position, authority, or knowledge of confidential information, which the member has obtained or may obtain by reason of their position as a member.
10. Members shall disclose and recuse themselves from voting on any matter that the member has direct or indirect, current, or past involvement in the subject that is before the Commission. Examples of situations requiring recusal are found below, but this list is not intended to be an exhaustive or exclusive list:
 - a. The petitioning taxpayer, the municipality assessor, the attorney representing the taxpayer, or the attorney representing the municipality is a business associate of the member.
 - b. The petitioning taxpayer, the municipality assessor, the attorney representing the taxpayer, or the attorney representing the municipality of the responding municipality is a relative of any sort of the member.
 - c. The petitioning taxpayer, the municipality assessor, the attorney representing the taxpayer, or the attorney representing the municipality is a personal friend or social acquaintance of the member.
 - d. The member was in a supervisory role of any sort that covered the action being appealed when those actions occurred.
 - e. The member has personal knowledge of any sort about the matter in front of the Commission that was not presented by the evidence in front of the Commission during the appeal hearing.
11. No member may have any interest, financial or otherwise, direct or indirect, or engage in any business, transaction, or activity, with any party, municipality,

or attorney that is appearing in front of the Commission on any matter that is in controversy.

12. No member may use or attempt to use his or her official position as a member to secure anything of value for him or herself or others.
13. No member may act in his or her official capacity in any matter in which he or she has a direct or indirect personal financial interest.
14. No member may misrepresent to any person or entity his/her position on the Commission.
15. No former member of the Commission may appear on behalf of a party on any matter that the former member was working on while a member of the Commission., in front of the Commission, after his/her term of appointment has ended sooner than one year from the date that his/her appointment has expired.