



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
CHRIS SEPPANEN  
EXECUTIVE DIRECTOR

MICHAEL ZIMMER  
DIRECTOR

October 26, 2015

Dear Tax Tribunal Practitioner:

Kimbal R. Smith III

In the event that you have not heard, we must regretfully inform all of you that Kimbal R. Smith III passed away on October 17<sup>th</sup> due to complications from a stroke he suffered approximately two years ago. Kimbal's long and distinguished legal career included time spent as Deputy State Treasurer for the State of Michigan, as a member of the Michigan Municipal Bond Authority and three separate tenures with the Michigan Tax Tribunal, as a Member, Chief Counsel, and, most recently, as Chair of the Tribunal. It was during his approximate 2 ½ years as Chair of the Tribunal that a backlog of over 40,000 cases was completely eliminated. Kimbal loved his time with the Tribunal and he will be missed by those of us at the Tribunal and by those of you who practice before the Tribunal. A funeral service will be held for Kimbal at 11:00 a.m. on Thursday, October 29<sup>th</sup> at the Estes-Leadley Funeral Home in Lansing, with the family receiving friends beginning at 10:00 a.m. on Thursday.