

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2005-4

New Procedure - Refunds.

Issued: April 29, 2005

2005-4 *REFUNDS*: FILING FEES. To facilitate better accounting, the Tribunal will consider and award refunds only upon written request for a specific fee.

There are two reasons for a refund: either the payment was in excess of the amount required in the Tribunal's fee schedule or payment was erroneously made in a residential property valuation matter concerning property that has a principal residence exemption. A written request for refund should specify the amount of refund requested and explain the reason that payment was erroneous. The request may be submitted by letter and does not require a motion fee. The letter should be sent to the Tribunal at its mailing address and addressed "Refund Request."

Information regarding the amount of fees due for the filing of petitions, motions, and other pleadings is provided in the Tribunal's Rules of Practice and Procedure (see R 205.1202 and R 205.1305). Our Rules are available on the Tribunal's web site at www.michigan.gov/taxtribunal. From the left-hand column, select "Rules & Act" or "Filing Fee Information."

If you select "Rules & Act," you should select "Michigan Tax Tribunal Rules" and scroll to R 205.1202 and/or R 205.1305. If you select "Filing Fee Information," you have the option of selecting "Small Claims Rules re: filing fees" or "Entire Tribunal Rules: filing fees." There is also a "Small Claims Fee Calculator" and "Entire Tribunal Fee Calculator." The "Entire Tribunal Fee Calculator" is, however, available via *Excel* only.

In addition to the above, the Tribunal also provides a breakdown of fees required for the filing of a Small Claims appeal in the cover letter sent with the petition forms mailed by the Tribunal.

Finally, as a point of reference, only one filing fee is required for multiple motions if the motions are contained in a single document. If they are not contained in a single document, there should be a fee for each document filed. See Tribunal Notices 2004-3 and 2004-4.