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GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
LANSING

KEITH W. COOLEY  
DIRECTOR

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Dear Tax Tribunal Practitioner,

The Tribunal is very happy to announce the hiring of paralegal Alexandra McWhorter who will help facilitate the management of cases pending at the Tribunal. Ms. McWhorter will assist the Chief Clerk with the scheduling of hearings, the preparation of templates, and the placement of decisions on the Tribunal's web site.

The Tribunal has developed a Case Information Sheet (CIS) to be used by petitioners when filing Entire Tribunal petitions. The CIS is similar to cover sheets used in other state and federal courts and will assist staff in expediting the processing of petitions filed in the Entire Tribunal. Further, staff has been directed to separate cases based on the filing of a CIS and prioritize the entry of those petitions. A copy of the template is attached to this List Serve and is also on our web site at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) at the Entire Tribunal link.

The May 31<sup>st</sup> deadline for the filing of property valuation appeals is upon us. Because the Tribunal is unable to accept appeals via facsimile, the Tribunal will be disconnecting its fax machine at the close of business on May 30, 2007, and reconnecting it as of the opening of business on June 1, 2007. This brief interlude will allow the Tribunal to dedicate its efforts to the processing of new appeals. Please review the attached Chart with regard to the new filing deadlines established by MCL 205.735a.

The Tribunal wishes to remind parties that no document is accepted as filed by fax or by e-mail, other than emergency motions to adjourn upcoming hearings, which must be followed by a hard copy with appropriate fee.

The Tribunal also wishes to remind parties when filing multiple motions or petitions with an aggregate check, the Tribunal requires the use of a spreadsheet (sample attached) indicating the Docket Number, or the Parcel ID Number if a Docket Number has not yet been assigned, the petitioner, the respondent, and the amount of money to be applied to each filing. This spreadsheet provides the Tribunal's accounting division with the necessary information to properly allocate the remittance.

Recent cases issued by the Tribunal include *Larry J Winget & Alicia J Winget v Dept of Treasury*, MTT Docket No. 319852 (April 4, 2007), addressing whether Treasury's practice of correcting its final notices of assessment based on information taxpayers submit after the initial notices of final assessment have become "final" under Section 22 of the Revenue Act, MCL 205.22, negates the taxpayers right to appeal; *Boyd & Loretta Aldridge v Greenbush Twp*, MTT Docket No. 310158 (April 11, 2007),

involving a default hearing relative to an 18-hole golf course where the petitioner did not meet his burden of going forward with the evidence; *Real Ventures Trenton Road, LLC v City of Southgate*, MTT Docket No. 328563 (February 23, 2007); *Harry Fox, Inc v City of Roseville*, MTT Docket No. 312515 (February 23, 2007); *Superior Hotels, LLC v Twp of Mackinaw*, MTT Docket No. 313228 (February 23, 2007); *Safeway Acquisition Co, LLC v City of Westland*, MTT Docket No. 326425 (February 23, 2007); *Ohio Farmers Insurance Co v Bureau of Tax Policy*, MTT Docket No. 321930 (February 23, 2007); *Richardson Foods v Commerce Twp*, MTT Docket No. 315352 (February 26, 2007); and *Hospital Purchasing Service of Michigan v Thornapple Twp*, MTT Docket No. 318903 (March 22, 2007). Copies of the Tribunal's Entire Tribunal decisions are available on our website.

If you have members, colleagues or acquaintances that would benefit from keeping up-to-date with Tribunal developments, simply send an e-mail message to Marijo Wakley at [wakleym1@michigan.gov](mailto:wakleym1@michigan.gov) with "SUBSCRIBE" in the subject line. To unsubscribe, simply reply to this e-mail with the word "UNSUBSCRIBE" in the subject line.