

Sec. 390. (1) The Michigan tax tribunal within the Michigan administrative hearing system shall submit a report containing all of the following for the previous fiscal year:

(a) The number of cases heard and the number of cases decided by MAHS hearings officers, contractual hearing officers, and tribunal members during the fiscal year.

Heard and decided by Tribunal Members (7):

Entire Tribunal hearings = 130

Entire Tribunal decisions (1) = 115

Small Claims hearings = 156; and

Small Claims decisions (2) = 164

(1) The number of Entire Tribunal decisions does not reflect the 9 final decisions rendered by Tribunal members adopting or modifying the Entire Tribunal proposed decisions rendered by the MAHS hearing office.

(2) The number of Small Claims decisions does not reflect the 8,415 final decisions rendered by Tribunal members adopting or modifying the Small Claims proposed decisions rendered by the MAHS hearing officer and the MAHS contractual hearing referees.

Neither number reflects the number of stipulations reviewed and consent judgment or motions reviewed and orders issued by Tribunal members in either the Entire Tribunal or the Small Claims Division.

Heard and decided by MAHS hearing officers (1):

Entire Tribunal hearings = 11

Entire Tribunal proposed decisions = 9

Small Claims hearings = 14; and

Small Claims proposed decisions = 14

Neither the Entire Tribunal proposed decisions nor Small Claims proposed decision numbers reflect the motions reviewed and orders issued by the MAHS hearing officer

Heard and decided by MAHS contractual hearing referees (39):

Small Claims hearings = 9,816

Small Claims proposed decisions = 8,401

(b) The number of case filings and dispositions and the number of active and pending cases before the small claims division and the entire tribunal.

New cases filed:

Entire Tribunal – 4,409

Small Claims – 17,738

Cases closed:

Entire Tribunal – 7,681

Small Claims – 36,250

Cases pending:

Entire Tribunal – 9,113

Small Claims – 8,247

(c) The average and maximum time elapsed, both tolled and untolled, between case filings and final dispositions.

The Tribunal's current docketing system is unable to provide this information.

However, the system is able to track whether a case has been closed within the time frame (i.e., production standard) established for the resolution of Entire Tribunal cases (i.e., 36 months) and Small Claims cases (i.e., 14 months).

In that regard, 82% of the Entire Tribunal cases closed during FY 2012 were closed within 36 months of filing and 65% of the Small Claims cases closed were closed within 14 months of filing.

(d) The amount and percentage of tax tribunal fees generated by motions to amend.

LARA does not account for revenues at this level of detail.

(2) The report required under subsection (1) shall be submitted to the subcommittees, fiscal agencies, and state budget office not later than November 1.