

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

TRIBUNAL NOTICE 2008-5
(*Replacing Tribunal Notice 2005-1*)
Issued: April 15, 2008

DEFECTS/DEFAULTS: MOTION FEES; PETITIONS AND ANSWERS; VALUATION
DISCLOSURES AND PREHEARING STATEMENTS; OTHER DEFECTS AND DEFAULTS

TTR 230 requires the payment of a motion fee for *each* motion filed with the Tribunal. See also TTR 202. As such, multiple motions filed in a single pleading, or multiple motions filed at the same time but in separate pleadings, require a motion fee for each motion filed. If a motion is filed without the appropriate fee, the Tribunal will issue a Notice of Defect advising the party that the motion is defective and that the fee must be paid within twenty-one (21) days or *no action will be taken on the motion*. Please note that stipulations are considered motions under TTR 230 and will also be defected if the required motion fee is not paid.

With respect to defaults, Tribunal judges have the discretion to default parties for any failure to comply with a Tribunal rule or order. “System defaults” or, more appropriately, defaults processed and generated by the Tribunal’s administrative support staff will, however, be limited as follows:

For Petitioners and/or Petitions –

Property Valuation Appeals

1. Failure to identify the appropriate respondent.
2. Failure to identify the parcel numbers for *each* parcel of property under appeal.
3. Failure to identify the property’s classification for *each* parcel of property under appeal.
4. Failure to provide the SEV/AV and TV on the roll for each parcel of property under appeal.
5. Failure to provide Petitioner’s contentions of TCV and TV for *each* parcel of property under appeal.
6. Failure to file the petition in the Entire Tribunal when the SEV or TV in contention exceeds the jurisdictional limitations of the Tribunal’s Small Claims Division.
7. Failure to submit the petition with signature of the party or party’s authorized representative.
8. Failure to pay the fee required for the filing of the appeal.

Special Assessment Appeals

1. Failure to identify the appropriate respondent.

2. Failure to identify the parcel numbers for *each* parcel of property under appeal.
3. Failure to provide the amount of special assessment levied for each parcel of property under appeal.
4. Failure to provide Petitioner's contentions of the special assessment owed for *each* parcel of property under appeal.
5. Failure to file the petition in the Entire Tribunal when the amount of the special assessment in contention exceeds the jurisdictional limitations of the Tribunal's Small Claims Division.
6. Failure to submit the petition with signature of the party or party's authorized representative.
7. Failure to pay the fee required for the filing of the appeal.

Non-property Tax Appeals

1. Failure to identify account and/or assessment numbers for each assessment under appeal.
2. Failure to provide the amounts of tax, interest and penalty assessed.
3. Failure to provide Petitioner's contentions of tax, interest and penalty owed for *each* assessment at issue.
4. Failure to file the petition in the Entire Tribunal when the amount of tax in contention exceeds the jurisdictional limitations of the Tribunal's Small Claims Division.
5. Failure to submit the petition with signature of the party or party's authorized representative.
6. Failure to pay the fee required for the filing of the appeal.

For Respondents and/or Answers –

Property Valuation Appeals

1. Failure to file answer.
2. Failure to provide SEV/AV and TV on the roll for *each* parcel of property under appeal.
3. Failure to identify, *for Small Claims appeals only*, whether the property has a principal residence exemption of at least 50% for the tax year(s) at issue.

Special Assessment Appeals

1. Failure to file answer.
2. Failure to provide amount of special assessment levied for *each* parcel of property under appeal.

Non-property Tax Appeals

1. Failure to file answer.
2. Failure to provide amounts of tax, interest and penalty assessed.

Other Defaults (*Entire Tribunal Only*) – Failure to file a prehearing statement, as required by the Tribunal.

The Tribunal will no longer be placing parties in default for failing to file and exchange their valuation disclosures, as required by a scheduling order. Rather, the Tribunal will conduct show cause hearings to determine whether a party will be permitted to offer an untimely valuation disclosure into evidence. See Tribunal Notice 2008-7.

No motion to set aside default will be required for “system” defaults relating to the petition defaults indicated above.

Motions to set aside default with appropriate filing fee are, however, required for “system” defaults relating to a party’s failure to file a prehearing statement.

The failure to cure a “system” default will result in the dismissal of a case if the petitioner is the party defaulted; if the case was filed in the Entire Tribunal and if the respondent is the party defaulted, a default hearing will be scheduled. The Tribunal has not conducted default hearings in the Small Claims Division in the hopes of receiving information at the hearing from the taxing entities. Small Claims respondents are, however, accountable for the timely completion and return of Small Claims answer forms. To ensure impartiality, Small Claims respondents must be held to the same standards as Small Claims petitioners.

The Tribunal’s policy provides for the scheduling of a Small Claims hearing even if an answer form has not been completed and returned by the respondent. The notice of hearing will inform the parties as to the date, time, and location of the hearing and serve as notice of respondent’s default for failing to complete and return the answer form. The respondent can cure the default by submitting a copy of the completed answer form to the Tribunal and the petitioner at least 14 days in advance of the hearing. If the respondent does not cure the default, the Tribunal judge may, in his or her discretion, conduct the hearing as a default hearing.

This Tribunal Notice replaces Tribunal Notice 2005-1 and will take effect May 12, 2008.