

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

TRIBUNAL NOTICE 2008-6
(Replacing Tribunal Notice 2005-4)
Issued: April 15, 2008

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 of at least 50%.

A written request for refund should specify the amount of refund requested and explain the reason that payment was erroneous. The request does not require a motion fee. The letter should be entitled "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). Tribunal Rules are available on the Tribunal's web site: www.michigan.gov/taxtrib. 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," which use Excel.

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

This Tribunal Notice replaces Tribunal Notice 2005-4 and will take effect May 12, 2008.