

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

**TRIBUNAL NOTICE 2008-7**  
(*Replacing Tribunal Notice 2007-5*)  
Issued: April 15, 2008

PROPOSED SCHEDULING ORDERS; EXTENSIONS OF TIME

The proposed scheduling orders that have been completed and returned are currently being processed. Although the dates in the majority of these proposed scheduling orders exceed the 18 to 24 month time frame desired for the resolution of appeals by the Tribunal, the Tribunal will be adopting the dates as proposed by the parties.

It is anticipated that parties will continue to process their cases in accordance with the dates proposed by the parties; however, for those scheduling orders that have not been processed and that propose dates that have already passed or will be passing shortly, the Tribunal may extend some or all of the proposed dates to provide the parties with additional time to comply with the scheduling order.

In the future, parties proposing dates that exceed the desired 18 to 24 month time frame will be required to show good cause to justify the adoption of such dates. Absent the showing of good cause, the Tribunal will either establish dates to accomplish the resolution within the 18 to 24 month time frame or conduct a case management conference to establish those dates.

Given the Tribunal's transition from a general call format to a proposed scheduling order format for the processing of cases, the Tribunal will be treating amendments to scheduling orders and motions for extension of time or adjournments as follows:

- Parties may agree to amend a scheduling order to revise any date provided in a scheduling order, other than the date after which a prehearing conference or hearing is to be scheduled. Written notification of the parties' agreement must be submitted to the Tribunal prior to the date or dates being revised.
- If the parties do not agree to amend a scheduling order or wish to revise the date after which a prehearing conference or hearing is to be scheduled:

***Appeals filed in 2007:*** Because the practice of asking the parties to complete a proposed scheduling order began in the 2007 tax year, extensions of time or adjournments of any dates proposed by the parties or established by the Tribunal will be liberally granted.

***Appeals filed in 2008 and thereafter:*** There will be no amendment, extension of time or adjournment of any dates proposed by the parties or established by the

Tribunal absent the filing of a motion demonstrating good cause. Good cause cannot be demonstrated by conflicting engagements of counsel, a change of counsel, ongoing settlement negotiations, the need for further discovery, or a failure to timely engage an appraiser.

Additionally, 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 or amended 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.

Finally, the format of the proposed scheduling order was recently revised by the Tribunal. The proposed scheduling order is available on the Tribunal's website. The parties should use this proposed scheduling order, or the order mailed to them by the Tribunal, to ensure that all required scheduling dates are provided. If an older version of the proposed scheduling order is used, the Tribunal will either add the necessary dates or require the parties to file the correct version of the proposed scheduling order.

***This Tribunal Notice replaces Tribunal Notice 2007-5 and will take effect immediately.***