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LANSING

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DIRECTOR

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Dear Tax Tribunal Practitioner,

As you may know, in December the Tribunal conducted public meetings in Grand Rapids and Detroit. The purpose of these meetings was to discuss whether the Tribunal should: (i) revise the current proposed scheduling order practice; (ii) adopt a combined scheduling order/prehearing general call practice; or (iii) return to the practice of a prehearing general call. The meetings were well attended and the comments received from the attendees were instructive. The Tribunal would like to take this opportunity to thank everyone who participated in these meetings.

In addition to the above, participants discussed the following topics: the need for simplified procedures; the desire to have meaningful counsel conferences; conducting settlement conferences after some discovery and prior to filing and exchanging valuation disclosures; the timing of valuation disclosure filing and exchange in relation to the timing of prehearing conferences and hearings – i.e., absent extenuating circumstances, prehearing conferences should be held no more than 60 days after valuation disclosures are filed and exchanged and hearings should be held no more than 30 days after prehearing conferences; conducting in-person prehearing conferences and the need to make the conferences meaningful through substantive case discussion to facilitate settlement and litigation as opposed to scheduling discussions only; and the implementation of a trailer docket for hearing purposes.

After reviewing the participants' comments regarding scheduling of cases, it is clear that the overwhelming majority favor a return to a prehearing general call practice. Additionally, after discussing the various alternatives with Tribunal staff, it became apparent that a combined scheduling order/prehearing general call practice would not be manageable given our current resources.

Given this, the Tribunal has begun transitioning from a scheduling order practice to a prehearing general call practice. During the transition, the Tribunal will process cases as follows:

Cases currently subject to a Scheduling Order will be processed in accordance with the dates provided in those Orders. Parties may continue to file motions to extend the dates in those Orders, as provided in the attached Tribunal Notice 2009-1.

Cases not currently subject to a Scheduling Order – those cases in which a Proposed Scheduling Order has been submitted, but not entered, and those cases in which no Proposed Scheduling Order has been submitted – will be placed on a prehearing general call. The prehearing general calls will occur more frequently

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and contain fewer cases. Parties may file motions to extend the dates in a prehearing general call order, as provided in the attached Tribunal Notice 2009-1.

If you have colleagues or acquaintances that would benefit from keeping up-to-date with Tribunal developments, simply have them 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.