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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH
LANSING

STANLEY "SKIP" PRUSS
DIRECTOR

June 3, 2009

Dear Tax Tribunal Practitioners,

The Tribunal has drafted amendments to the Tribunal's Rules of Practice to address recent statutory changes to the Tax Tribunal Act and facilitate processing of appeals. The Tribunal is also proposing a revised fee structure with the goal of achieving of becoming self-funding. The proposed revisions are being submitted to the State Office of Administrative Hearings and Rules (SOAHR) for review. Upon completion of SOAHR's review, a public hearing will be scheduled to take comments on the proposed revisions. The proposed revisions are attached to this Listserve and will be posted on the Tribunal's website as soon as possible. Written comments regarding these changes may be submitted to the Tribunal to the attention of Marijo Wakley at wakleym1@michigan.gov.

Additionally, rules implementing mediation in the Tribunal are being drafted and will be submitted to SOAHR for review in the near future. Once that occurs, the revisions will be included in a Listserve and placed on the Tribunal's website for review and comment.

As an update to the Tribunal's last ListServe, the Tribunal, in conjunction with SOAHR, has hired and trained 17 new hearing referees to assist in the resolution of Small Claims proceedings. Approximately 5 additional hearing referees are in the process of being hired and trained, bringing the total of new hearing referees to 22. With the addition of these hearing referees, the Tribunal anticipates an increase in the number of Small Claims hearings being scheduled and conducted from 250 to over 800 per month.

It has come to the Tribunal's attention that the judgment language utilized by the Tribunal in its decisions has caused some confusion. Several years ago, the Tribunal, in response to requests from various treasurers, extended the time frame to process refund checks from 28 to 90 days from the date of a Tribunal decision. Although this extension did not alter the requirement of MCL 205.737 to pay interest on a judgment if the refund is issued after 28 days, arguments have arisen regarding this language. As such, the Tribunal has decided to return to the previous judgment language that requires refunds to be issued within 28 days after the entry of a Tribunal decision.

The Tribunal is pleased to announce that Jill Andreau, a current Tribunal employee working in the Small Claims division, has been reassigned to fill the legal secretary position vacated by Lisa Reibold.

Finally, as you may have heard, the State of Michigan, through Executive Order 2009-22, has required that state employees take six unpaid furlough days. The specific furlough days are: Friday, June 19; Monday, July 6; Friday, July 24; Friday, August 7; Friday, August 21; and

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Friday, September 4. Given this, the Tribunal will be closed on those days. Please plan accordingly.

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 with "SUBSCRIBE" in the subject line. To unsubscribe, simply reply to this e-mail with the word "UNSUBSCRIBE" in the subject line.