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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
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Dear Tax Tribunal Practitioner:

As indicated in the Tribunal's May 27, 2011, and again in the June 23, 2011 ListServe, the Tribunal has placed on its website form Entire Tribunal and Small Claims stipulations. *The stipulation forms have been updated to include the 2012 interest language.* The forms are in Microsoft Word format so they may be downloaded and saved for your convenience. The use of the Entire Tribunal and Small Claims stipulations *is mandatory* and will allow the Tribunal to further expedite the processing of stipulations for entry of consent judgment.

Additionally, please note:

- The Tribunal has traditionally waited for and considered responses to motions for reconsideration. That practice is, however, contrary to the Tribunal's Rules of Practice and Procedure and the Michigan Court Rules. More specifically, TTR 288 is the only Tribunal rule governing the filing of motions for reconsideration and that rule does not address or otherwise provide for the filing of a response. As such, the Tribunal is required to look to the Michigan Court Rules. See TTR 111. In that regard, the Michigan Court Rules, specifically MCR 2.119(f), preclude the filing of a response to or oral argument for such motions "unless the court otherwise directs." As a result, *responses to motions for reconsideration and requests for oral argument of such motions are precluded in all Tribunal matters unless the Tribunal otherwise directs.*
- The Tribunal is, in response to questions regarding the processing of motions for immediate consideration, revising its rules to address the filing of such motions and the time frame for the filing of a response to such motions. In the meantime, TTR 230 does provide, in pertinent part, "[w]ritten opposition, if any, to motions shall be filed within 21 days after service of the motion *unless otherwise ordered by the tribunal.*" (Emphasis added.) As such, *the Tribunal will consider a response, if any, to motions for which a motion for immediate consideration has been filed, if the*

*response is filed within 7 days after service of the motion for immediate consideration **and** the motion for immediate consideration includes a statement verifying that the party filing the motion has notified all parties of the filing of the motion for immediate consideration and indicating whether the party or parties will be filing a response to the motion or motions for which the motion for immediate consideration was filed. If the motion for immediate consideration does **not** include that statement, the Tribunal will consider a response, if any, filed within 21 days after service of the motion.*

- TTR 317 provides for the conducting of a Small Claims hearing “on the file” provided the party requesting the “hear-on-file” option submits that request in writing in advance of the hearing. Although such requests are routinely granted, the Tribunal will not grant a “hear-on-file” request submitted by a unit of government unless that unit of government has also submitted all assessment information for each tax year at issue in the case.
- Finally, pursuant to MCL 205.735a, the Tribunal is designating the following commercial delivery services for the filing of appeals during the 2012 calendar year:
 1. *DHL Express (DHL)*: DHL Same Day Service; DHL Next Day 10:30 a.m.; DHL Next Day 12 p.m.; DHL Next Day 3 p.m.; and DHL 2nd Day Service.
 2. *Federal Express (FedEx)*: FedEx Priority Overnight; FedEx Standard Overnight; FedEx Ground; FedEx2Day; FedEx International Priority; and FedEx International First.
 3. *United Parcel Service (UPS)*: UPS Next Day Air; UPS Next Day Air Saver; UPS 2nd Day Air; UPS 2nd Day Air a.m.; UPS Worldwide Express Plus; and UPS Worldwide Express.

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.