



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHAEL ZIMMER  
EXECUTIVE DIRECTOR

STEVEN H. HILFINGER  
DIRECTOR

July 10, 2012

Dear Tax Tribunal Practitioner:

Parties have recently begun notifying the Tribunal that cases scheduled for Small Claims hearings have settled even though there is no signed agreement. That practice has resulted in increasing the Tribunal's operating costs. As such, the Tribunal will no longer adjourn a Small Claims hearing based on written notification of a settlement (i.e., stipulation) unless a copy of the signed settlement agreement is faxed to the Tribunal no later than 4:30 pm on the business day immediately preceding the day of the scheduled hearing. More specifically, failure to submit a faxed copy of the signed agreement by 4:30 pm on the preceding business day will **require** the parties to attend the hearing scheduled for the next day even though the case has settled. Further, failure to attend the hearing could result in the dismissal of the case or the conducting of a default hearing. See TTR 111 and 247. See also MCL 205.732.

Additionally, please note:

- Given recent changes to Tribunal interest language, the Tribunal has once again revised its stipulation forms and is placing the revised Entire Tribunal and Small Claims stipulation forms on its website. *The stipulation forms no longer contain the consent judgment portion, as that language will be added by the Tribunal.* 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.
- Although the Tribunal discussed in its January 19, 2012, ListServe the processing of motions for immediate consideration and the required action and language needed to ensure processing within seven (7) days after the filing of the motion for immediate consideration, parties are still filing motions for immediate consideration without the taking the required action or including the required language. As such, the Tribunal is, for your convenience, repeating those requirements as follows:

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.

- The Tribunal is currently unable to accept appeals filed electronically (i.e., by email or facsimile). As a result, the Tribunal will, given the July 31<sup>st</sup> deadline for the filing of residential, agricultural, and timber-cutover real property and agricultural personal property valuation appeals, be *disconnecting* its facsimile machine at the close of business on July 30, 2012, and *reconnecting* it as of the opening of business on August 1, 2012. This brief interlude will allow the Tribunal to dedicate its efforts to the processing of properly filed new appeals and ensure that new petitioners do not incorrectly rely on an appeal filed via facsimile.
- Finally, we are pleased to announce the appointment of B.D. Copping as a new member of the Tribunal replacing Cynthia Knoll. Tribunal Member Copping is a Certified Public Accountant with a BBA in Finance from the University of Oregon and a Master of Science in Taxation from Walsh College. Tribunal Member Copping has over 35 years of federal and state tax experience and is a former Michigan Commissioner of Revenue (1997-1999).

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.