

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

TRIBUNAL NOTICE 2006-2
Stipulated Scheduling Orders
Issued: October 20, 2006

2006-2 STIPULATED SCHEDULING ORDERS; NON-PROPERTY TAX APPEALS AND CERTAIN PROPERTY TAX APPEALS; CASE MANAGEMENT CONFERENCE.

As part of our ongoing efforts to streamline the Tribunal's hearing process, we have begun utilizing a new scheduling order that is similar to the scheduling orders currently utilized in the State's circuit courts. The use of such orders will be limited to non-property tax appeals and certain "large dollar" property valuation appeals.

The order is designed to both replace the Tribunal's current prehearing practice and provide parties with more control over the processing of their appeals. Copies of the order will be provided to the parties in these appeals with the notice of docket number. The parties will be required to stipulate to certain dates and then complete and return the order for entry by the Tribunal. The failure to complete and return the order within 60 days of its submission to the parties will result in the setting of the dates by the Tribunal, either independently or after conducting of a case management conference.

The stipulated dates include, but are not limited to, dates for the completion of discovery, the filing and exchange of exhibit and witness lists, the exchange of a proposed stipulation of facts, the filing of a stipulation of facts, and the filing of dispositive motions. The parties will also be required to stipulate to a date after which a pre-trial conference can be conducted, whether the appeal can be resolved on briefs and, if so, the dates for the filing of the briefs and any responses and, if not, the date after which the hearing should be scheduled and the estimated number of required hearing days.

A copy of the scheduling order is attached for your reference and convenience.

This Tribunal Notice will take effect December 1, 2006, unless otherwise modified by the Tribunal on or before that date based on comments received by November 17, 2006.

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

_____,
Petitioner,

v

MTT Docket No.
Assessment No.

Michigan Department of Treasury,
Respondent.

STATE TAX SCHEDULING ORDER

The parties must complete and return this Order within 60 days of its mailing or the Tribunal will issue its own scheduling order or set a date for the conducting of a case management conference to establish a schedule.

1. PETITIONER'S EXPERT WITNESSES must be named no later than _____, 20____.
2. RESPONDENT'S EXPERT WITNESSES must be named no later than _____, 20____.
3. ALL OTHER WITNESSES must be named no later than _____, 20____.

AFTER THESE DATES, WITNESSES MAY TESTIFY ONLY UPON A MOTION FOR GOOD CAUSE.

4. DISCOVERY shall be COMPLETED on or before _____, 20____.

ADDITIONAL DISCOVERY WILL BE PERMITTED BEYOND THIS DATE ONLY UPON MOTION FOR GOOD CAUSE.

5. MOTIONS TO AMEND PLEADINGS must be filed on or before _____, 20____.
6. PROPOSED STIPULATION OF UNCONTROVERED FACTS must be submitted to the Tribunal and the opposing party or parties on or before _____, 20____.
7. MCR 2.116 MOTIONS must be filed on or before _____, 20____.
8. MOTIONS TO JOIN CLAIMS AND PARTIES must be filed on or before _____, 20____.

9. STIPULATION OF UNCONTROVERTED FACTS must be filed on or before _____, 20____. The stipulation *shall include* separate *and* specific written explanations as to why the party or parties did not agree to each proposed fact.

10. PROPOSED SCHEDULING DATES:

- A. The PREHEARING CONFERENCE will be scheduled after _____, 20____ by the Office of the Chief Clerk. *The parties shall file and exchange their prehearing statements on the date indicated herein.* At the prehearing conference, the parties will be expected to be prepared to discuss settlement, briefing requirements, hearing procedures, and the use of depositions and exhibits. Exhibits that are not on a list to be exchanged at the conclusion of the prehearing conference will not be admitted into evidence except upon motion supported by good cause. The parties must bring to the prehearing conference proposed findings of fact and conclusions of law.
- B. The HEARING will be scheduled after _____, 20____ by the Office of the Chief Clerk. The estimated total number of hearing days in this matter is _____.

Stipulated by:

Petitioner/Petitioner's Authorized Representative

Dated: _____

Respondent/Respondent's Authorized Representative

Dated: _____

IT IS SO ORDERED.

THIS ORDER MAY BE AMENDED ONLY WITH THE EXPRESS PERMISSION OF THE TRIBUNAL. ANY NEW DATE TO BE SCHEDULED BY THE TRIBUNAL MUST BE INCLUDED IN THE PROPOSED ORDER ATTACHED TO THE MOTION REQUESTING AN AMENDMENT OF THIS ORDER.

MICHIGAN TAX TRIBUNAL

Entered:

By

Presiding Tribunal Judge