

STATE OF MICHIGAN
Department of Licensing & Regulatory Affairs
Michigan Administrative Hearing System – Michigan Tax Tribunal
Small Claims Division

John & Jane Doe,
PETITIONER

v

MTT DOCKET NO. #####

City of Anywhere,
RESPONDENT

Time, date, and location of your hearing is listed here

NOTICE OF HEARING

Hearing time, date and location:

"HEAR ON FILE" OPTION – If you do not want to attend the hearing, or are unable to do so, you may present your case using only the written documents you submit and you will not need to appear for the hearing. You must request this option in writing before the date of the hearing.

REQUEST TO RESCHEDULE – Any request to adjourn the hearing must be submitted in writing, with appropriate fee, to the Tribunal and the opposing party at least 21 days prior to the date of the hearing. If the request is submitted to the Tribunal on or after this deadline date, the party requesting an adjournment may be precluded from submitting further documents. PLEASE NOTE: Your request may not be granted. If the Tribunal has not notified you that this hearing has been rescheduled, you must be present at the hearing.

FAILURE TO APPEAR - If Petitioner does not attend the hearing, the Tribunal will dismiss this case. If Respondent does not attend the hearing, the hearing will still be held and a decision may be issued without Respondent's evidence and testimony.

ADDITIONAL TAX YEARS - If this hearing is held after the local Board of Review confirms the assessment for the year after Petitioner's original appeal, each new year will be automatically included in this appeal. The parties should be prepared to discuss subsequent years at the hearing.

SUBMISSION OF EVIDENCE (DOCUMENTS TO BE CONSIDERED AT THE HEARING) - You must submit all documents, including documents for additional tax years, to the Michigan Tax Tribunal at PO Box 30232, Lansing, MI 48909-7732, and to the opposing party even if these documents have been provided to the local Board of Review. At a minimum, Respondent must provide the Tribunal with the assessed and taxable values for each parcel under appeal for each tax year at issue. Please note that property record cards are considered as evidence and must be submitted 21 days prior to the hearing. If the documents are not submitted 21 days prior to hearing they may not be considered. PLEASE NOTE: In a property tax appeal, Petitioner has the burden of proof in establishing the subject property's true cash value (market value) and taxable value.

WITHDRAWAL OR SETTLEMENT - To voluntarily end this appeal, Petitioner must submit a written request to withdraw this appeal to the Tribunal and the opposing party before the date of the hearing.

If the parties have reached an agreement to settle this appeal, a written stipulation settling this case, with applicable fee, must be submitted to the Tribunal before the date of the hearing. If accepted, the Tribunal will issue a consent judgment.

AMERICANS WITH DISABILITIES ACT - Persons with disabilities requiring special accommodations must contact the Tribunal at (517) 636-7551 at least 7 days before the hearing. Ask to speak with the disability accommodations coordinator.

If you have any questions please visit our website at www.michigan.gov/taxtrib or call our office at (517) 636-7551.