



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
CHRIS SEPPANEN  
EXECUTIVE DIRECTOR

SHELLY EDGERTON  
DIRECTOR

July 1, 2016

Dear Tax Tribunal Practitioner:

Stipulations

As was discussed in the June 2016 GovDelivery, the Tribunal now requires that Stipulations contain the printed name as well as signature of the individual executing the Stipulations. In that regard, all Tribunal Stipulation forms have been modified to include a line for the printing of the names of those signing. Effective July 1, 2016, any Stipulation lacking the printed name will be denied. No additional fee will be required if a properly completed stipulation is returned to the Tribunal within 14 days

EMPP and ESA Appeals

The State Tax Commission is in the process of drafting a denial form for EMPP exemption denials to be used by local assessors. Appeals of those local denials may be made to the Tribunal. However, for logistic and cost reasons, the Tribunal will not be creating a new appeal form for those wishing to appeal the EMPP exemption denial. Such appeals, filed in the Small Claims division, should be submitted using the "Petition for Valuation or Poverty Appeal" published on the Tribunal's website.

Filing Dates for Petitions

The Tribunal would like to remind practitioners that the July 31<sup>st</sup> deadline for filing valuation appeals involving property classified as agricultural real property, residential real property, timber-cutover real property or agricultural personal property is approaching. As you are aware, this year July 31, 2016, falls on a Sunday. As a result, the Tribunal will accept petitions postmarked or electronically filed on or before August 1, 2016, as timely filed.

Please remember that the Tribunal does not accept petitions filed by e-mail (as opposed to e-filing) or facsimile. As a result, the Tribunal will be disconnecting its fax machine at the close of business on July 29, 2016, and will reconnect it on August 2, 2016. This brief interlude will allow the Tribunal to dedicate its efforts to processing new appeals and will ensure that petitioners do not incorrectly rely on an appeal filed via facsimile. Finally, if a petition is filed by e-mail the Tribunal will not respond and the e-mail will be deleted.



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With respect to e-filing, if you encounter technical issues please feel free to call the Tribunal. However, to ensure you are directed to the correct staff for assistance, please make sure you indicate to the Tribunal staff member responding that you have questions specific to electronically filing documents. Please note the Tribunal does not provide e-filing support over the weekend.

Court of Appeals Decisions

Qualified Agriculture Exemption

*Lyle Schmidt Farms LLC v Mendon Twp*, \_\_Mich App\_\_:\_\_NW2d\_\_(2016).

In these consolidated appeals, the Court of Appeals upheld the Tribunal's determination that MCL 211.27a(8)(b), which provides for the recapping of taxable value of qualified agricultural property if, among other conditions, the owner files an affidavit attesting that the property will remain qualified agricultural, allows only a current owner to file an affidavit. Petitioners argued that the term "owner" encompassed both former and current owners. The Court of Appeals, looking to a dictionary definition of the term in the absence of a statutory one, held that an owner is a person who currently holds ownership rights: "[A]n owner is '[s]omeone who has the right to possess, use and convey something; a person in whom one or more interests are vested.' The fact that the verbs in the definition of the word 'owner' are in the present tense means that the term 'owner' refers to a condition that is 'being, existing, or occurring at this time or now[.]'"