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Dear Tax Tribunal Practitioner:

Welcome to a new year at the Tax Tribunal. As most of you know, the Tribunal has made great strides over the past two years to reduce the substantial backlog of cases, in both ET and Small Claims. The Tribunal is pleased to report that essentially all of the 8,475 Small Claims cases filed for the 2013 tax year will be heard by the end of February 2014. Further, the Tribunal has also closed all ET cases filed in 2011 and prior tax years. Thus, in an approximate two year span, the Tribunal has reduced the number of open cases at the Tribunal from 41,000 to 8,000. While we take great pride in the Tribunal's accomplishments over the past two years in reducing the backlog of cases, the Tribunal recognizes that it can do better, primarily in improving communications with the public. Therefore, during 2014 the Tribunal intends to better inform you by, among other things, issuing monthly GovDelivery Notices (formerly Listservs) and redesigning its website ([www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib)), which is currently under construction, but which remains available.

#### Telephonic Prehearing Conferences

Over the past several months the Tribunal has been attempting to encourage parties to timely file their valuation disclosures and prehearing statements in ET cases. However, many parties continue to fail to file their valuation disclosures and prehearing statements by the dates established in the Prehearing General Call and Orders of Procedure. Separately, many parties have asked whether prehearings could be conducted telephonically. As an incentive for parties to timely file their valuation disclosures and prehearing statements, effective with Notices of Prehearing issued in February 2014, the Tribunal will give those parties who have filed both their valuation disclosure and their prehearing statement on or before the due date stated in the Prehearing General Call the opportunity to request that the prehearing conference be conducted telephonically with respect to that party only. Said party must request a telephonic prehearing conference in writing at least 14 days prior to the prehearing conference, and such request may be denied at the discretion of the presiding Tribunal Member. No motion fee will be required to accompany the written request for a telephonic prehearing conference.

#### Withdrawals of Appeals

The Tribunal has recently received questions regarding objections to requests to withdraw cases. TTR 231 states that:

A petition may be withdrawn upon motion filed by the petitioner before the answer or first responsive motion has been filed with the tribunal. Once the answer or first responsive motion has been filed, a petition may be withdrawn

upon motion filed by petitioner only if the other party or parties do not object to the withdrawal.

Thus, if you are attempting to withdraw your appeal after the answer or first responsive motion has been filed, you must file the request with sufficient time to allow the opposing party to respond. In light of this, please note that withdrawal of your case is not automatic. If a respondent's objection cites good cause, the Tribunal may deny the withdrawal request and order the case to proceed to hearing. In property tax situations where a respondent objects to the withdrawal because it believes the subject property is under assessed, Respondent becomes the moving party and bears the burden of proof. Therefore, even if Petitioner fails to appear at the hearing, the hearing will commence, and Respondent will be provided an opportunity to be heard.

### Prehearing General Call

In the past, the Tribunal has placed appeals on prehearing general calls based solely on the date the appeals were filed (earliest first). This has, however, caused problems relating to the scheduling of attorneys and authorized representatives and their preparation of multiple valuation disclosures for a single prehearing general call, as many attorneys and authorized representatives file multiple appeals on the same day. To avoid these problems, the Tribunal will be limiting the number of appeals placed on a prehearing general that are filed by any law firm or authorized representative. Given the number of appeals currently being placed on a prehearing general call that limit will be 25 cases.

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 Cindy Maurer at [maurerc@michigan.gov](mailto:maurerc@michigan.gov) with "SUBSCRIBE" in the subject line. To unsubscribe, simply reply to this e-mail with the word "UNSUBSCRIBE" in the subject line.