

December 16, 2005

Dear Tax Tribunal Practitioner,

Tribunal Notice 2005-7 MOTION PRACTICE: ORAL ARGUMENTS has been finalized and is being reissued. *Although the Notice is effective upon re-issuance, the Tribunal will not begin scheduling regular "oral argument" days until February 1, 2006.*

Tribunal Notice 2005-9 EXTENSIONS OF TIME (VALUATION DISCLOSURES) has, based on the receipt of additional comments, been modified and is being reissued. Tribunal Notice 2005-9 originally provided several avenues to request and receive automatic extensions of time. To accommodate continuing requests for flexibility, the Notice has been modified to provide two automatic 91-day extensions in addition to extensions for good cause to address issues relating to discovery and the availability of valuation experts. *Tribunal Notice 2005-9 will take effect January 1, 2006, unless further modified as indicated in the Notice.*

The Detroit Edison Company ("DTE"), the Michigan Department of Treasury and several large taxing jurisdictions agreed to the terms of a global settlement whereby taxing jurisdictions could avoid paying refunds. (Copies of the global settlement and related documents are available on our web site.) The settlement was presented to and approved by the Tribunal. The implementation of the settlement was conditioned on the execution of stipulations by a specified number of jurisdictions. That numerical requirement has been met and stipulations are being filed with the Tribunal. In-person status conferences are in the process of being scheduled for April and May 2006 to discuss the scheduling of hearings for those jurisdictions that have not executed stipulations.

As a result of our initiative to improve the adjudication of state tax appeals, the Tribunal has issued a **Survey on State** (i.e., non-property) **Tax Issues**. The survey can be downloaded from our web site and filled in and mailed or e-mailed as an attachment. We request that comments be sent in by the end of January, 2006. The survey results will be utilized to establish procedures to both facilitate and expedite the processing of state tax matters.

Finally, the Tribunal would like to take this opportunity to wish everyone happy holidays and best wishes for the upcoming New Year.

If you have members, colleagues or acquaintances that would benefit from keeping up-to-date with Tribunal developments, simply send an e-mail message to Marijo Wakley at [mewakle@michigan.gov](mailto:mewakle@michigan.gov) with "SUBSCRIBE" in the subject line. To unsubscribe, simply reply to this e-mail with the word "UNSUBSCRIBE" in the subject line.