

June 30, 2005

Dear Tax Tribunal Practitioner,

We are issuing today two new *Tribunal Notices* for public comment only. The notices (Tribunal Notice 2005-7 and 2005-8) address motion practice before the Tribunal and provide for the conducting of oral argument and the submission of proposed orders. Copies of the notices and sample proposed orders are attached for your convenience. The notices and sample proposed orders will also be available for access on our web site early next week.

We are also issuing today two full panel decisions. The first decision deals with the intervention of the Michigan State Tax Commission and the Michigan Department of Treasury in the pending utility personal property appeals – *Consumers Energy Company, et al v City of Madison Heights*, MTT Docket Nos. 248238, 248417, 248418, 261883, and 261884. The second decision amends the trial schedule for the utility personal property appeals currently scheduled for prehearing conference – *The Detroit Edison Company and Michigan Consolidated Gas Company v See Attached List of Cases*, MTT Docket Nos. *See Attached List of Cases* (involving 71 tax jurisdictions in which Detroit Edison and Michigan Consolidated Gas Company are petitioners). The amendment was necessary to accommodate discovery issues presented and addressed in individual cases. The amendment does not affect other adjournment orders issued with respect to other tax jurisdictions. Copies of the decisions are attached for your convenience. The decisions will also be available for access on our web site early next week.

Finally, it has come to our attention that the forms currently being utilized by most boards of review contain the Tribunal's former Washington Avenue address and not the Tribunal's new address of Ottawa State Building, 2nd Floor, 611 W. Ottawa, Lansing, MI 48913. For standard First Class mail, parties should use our standard address of P.O. Box 30232, Lansing, MI 48909. The use of forms reflecting an incorrect address may result in the filing of untimely appeals that would have been timely if the proper address had been provided. Under these circumstances, the Tribunal will accept those appeals as timely.

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 with "SUBSCRIBE" in the subject line. To unsubscribe, simply reply to this e-mail with the word "UNSUBSCRIBE" in the subject line.

Attachments

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