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December 15, 2014

Dear Tax Tribunal Practitioner:

Happy Holidays from all of us at the Michigan Tax Tribunal.

When I became Chair of the Tribunal last February I recognized the need and importance of better communication and a need for the Tribunal to improve the quality of its work product. Now that 2014 is about to close, I thought a short reflection on how the Tribunal has, or has not, fared in achieving these goals would be appropriate (and, also because there is nothing really urgent to report this month!).

First, a short recap of the Tribunal's workload and accomplishments during 2014:

The Tribunal began 2014 with approximately 9,300 open cases. During the year, approximately 8,200 new tax appeals were filed with the Tribunal. Through the efforts of all Tribunal staff, we were able to close approximately 10,400 cases during 2014, leaving us with approximately 7,100 open cases at year-end. For the year, 100% of small claims appeals filed during 2013 were closed within 14 months of their filing and 100% of ET appeals were closed with 36 months of their filing.

Probably the most significant event of 2014 was "going live" in February with our new case management system and the initiation of our new e-filing system for the 2014 tax year. Although glitches with the new system were expected, and were experienced, we believe that the current docketing system will ultimately be a significant improvement for all parties at the Tribunal. Further, of the 8,200 new cases for 2014, approximately 25% of these appeals were filed using our new time-saving e-filing process.

With respect to improved communications, the Tribunal has improved its website and dramatically increased the number of GovDelivery notices issued to inform you of changes in process and procedures, as well as Court of Appeals cases of interest. Further, the Tribunal has given presentations to the Institute for Professionals in Taxation, Michigan CPA's and Tax Executives Institute and will be giving presentations early in 2015 to the Michigan Townships Association and the Tax and Administrative Law sections of the State Bar. The Tribunal has also presented a six-hour renewal class on Small Claims Appeals to three groups of assessors and will be presenting it again in February.

The Tribunal has taken several steps to improve the quality of its work product, including a more thorough review of virtually all orders and decisions issued by the Tribunal. Further, the Tribunal has attempted to consistently apply applicable statutes, court rules and Tribunal rules.

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The Tribunal recognizes the importance of communication, quality work product, and consistency in the application of the law, and will continue to strive to improve. We welcome your feedback, suggestions, and encourage you all to communicate with us as we are communicating with you. Again, thank you for your patience and we look forward to providing even better service in 2015.

Steve Lasher
Chair, Michigan Tax Tribunal