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

SHELLY EDGERTON
DIRECTOR

December 14, 2016

Dear Tax Tribunal Practitioner:

2016 Recap

The Tribunal began 2016 with approximately 5,800 open cases. During the year, approximately 5,700 new tax appeals were filed with the Tribunal. Through the efforts of all Tribunal staff, which has been reduced substantially over the past two years, we were able to close approximately 7,500 cases during 2016, leaving us with approximately 4,000 open cases at year-end. For the year, 97% of small claims cases filed during 2015 were closed within 14 months of their filing and 100% of ET appeals were closed within 36 months of their filing.

The Tribunal continues to devote time and resources to improving communications and its work product. To that end, the Tribunal issued 15 GovDelivery messages during 2016 in an attempt to keep all of you with an interest in the Tribunal informed with respect to changes in all aspects of the processing of appeals and relevant decisions of the Tribunal and the appellate courts. Further, the Tribunal continues to improve and update its website, and has given numerous presentations to groups interested in the Tribunal.

As always, we welcome your feedback and suggestions as we strive to improve communications and deliver a quality work product to all of you who practice before, or are interested in, the Michigan Tax Tribunal.

Small Claims Threshold for filing non-property tax and special assessment appeals

MCL 205.762 provides that the Small Claims division of the Tribunal has jurisdiction over non-property tax appeals and special assessment appeals so long as the amount in dispute is \$20,000 or less, adjusted for inflation. The threshold for filing a non-property tax appeal or a special assessment appeal with the Tribunal during the 2017 tax year is \$23,259.

A Paperless Tribunal

The Tribunal has decided to begin the process of moving toward becoming completely paperless. Internally, this means that the Tribunal will ultimately have no paper appeals files. Simply, during 2017, the Tribunal will review every closed file beginning in 2014 to ensure that all file contents have been scanned to Caseload/Docket Look-up and will then shred those files. Exhibits too large or cumbersome to be uploaded to Caseload will be the only documents retained by the Tribunal, consistent with our records retention plan (5 years for ET files, 3 years for SC files). Further, all 2017 ET appeals will be paperless. Small Claims files will be paperless beginning with the 2018 tax year. All documents (motions, orders, exhibits, etc.) not



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filed electronically will be scanned and loaded into Caseload/Docket Look-up. As we commence this effort, we ask that all of you who practice before the Tribunal give this effort some thought and let us know if you have any issues, concerns or comments.

Discovery Filed with the Tribunal

As we move to a paperless Tribunal, we remind parties that we do not need or want courtesy copies of discovery, such as interrogatory requests, responses, etc. where such documents are not filed in conjunction with a Motion to Compel or other similar motion. Such discovery will not be entered into Caseload and will not be retained by the Tribunal.