

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

BRIGGS TAX SERVICE, LLC, et al

Petitioners,

MTT Docket No. 319592

v.

Tribunal Judge Presiding

Jack Van Coevering

CITY OF DETROIT, et al,

Patricia L. Halm

Michael A. Stimpson

Respondents.

ORDER REGARDING PETITIONERS' MOTION FOR RECONSIDERATION

This matter was before the Tribunal upon Petitioner's Motion for Reconsideration. The Tribunal conducted oral argument on the Motion on December 1, 2005. The Tribunal has considered the written and oral argument of the parties.

IT IS ORDERED:

1. Petitioner's Motion for Reconsideration is granted.
2. The parties shall be entitled to conduct discovery through April 1, 2006.
3. Dispositive motions shall be filed by May 1, 2006.
4. Answers to the Motions are due May 15, 2006.
5. Without limiting the issues the parties may choose to address, the Tribunal directs the parties to address the following issues:
 - a. What the tolling period of constructive fraud should be if there is one at all.
 - b. What are the requirements of constructive fraud.
 - c. Whether MCL 205.735 is procedural in nature or whether it determines

subject matter jurisdiction.

6. Petitioner is granted until December 22, 2005 to file a Motion to Amend the Petition with respect to the claims it now seeks to bring as well as with respect to Petitioner's request to dismiss the Detroit Public Schools as a party in this matter.
7. Without deciding whether the Tribunal has jurisdiction to hear class actions, Petitioner may file a Motion for Class Certification at a future date. Petitioner is excused, until further Order, from the motion filing deadline set forth in MCR 3.501(B)(1)(a).
8. The parties shall order a transcript of the oral argument of December 1, 2005 with the cost for the transcript to be shared equally by the parties.
9. Respondent Wayne County Treasurer may file a dispositive motion prior to May 1, 2006.

MICHIGAN TAX TRIBUNAL

Entered: March 6, 2006

By: Jack Van Coevering

Approved as to form:
Larry W. Bennett
David Olmstead
Lambro Niforos

Robert F. Rhoades
Kevin C. Richard