

October 7, 2005

Dear Tax Tribunal Practitioner:

Tribunal Notice 2005-9 (*Extensions of Time; Valuation Disclosure and Prehearing Statement Due Dates*) has been modified and is being reissued.

Tribunal Notice 2005-9 (formerly 2005-10) originally provided for one automatic extension of time for the filing and exchange of valuation disclosures and prehearing statements. The comments received on this Notice generally concerned the need for litigants to have more flexibility in preparing their valuation disclosures given the expense associated with such preparation. Mindful of this expense and its importance in determining whether a case will be settled, the Tribunal has modified the Notice to provide several avenues to request and receive automatic extensions of time. One component of the modified procedure is that the requesting party must provide notice to the Tribunal and the opposing party of the name of its valuation expert or experts.

A party or parties may request an automatic extension prior to the effective date of this Notice by complying with the Notice's requirements.

Tribunal Notice 2005-9 will take effect December 1, 2005, unless further modified as indicated in the notice.

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.

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