

March 1, 2006

Dear Tax Tribunal Practitioner,

As part of our on-going efforts to streamline the Tribunal's hearing process, we have begun testing a new scheduling order that is similar to the scheduling orders currently utilized in the State's circuit courts. The order is designed to both replace our current prehearing practice and provide parties with more control over the processing of their appeals. The test will be limited to state (i.e., nonproperty) tax matter appeals and certain "large dollar" property valuation appeals. Copies of the proposed order will be submitted to the parties in these appeals with the notice of docket number. The parties will be required to stipulate to certain dates and then complete and return the proposed order for entry by the Tribunal. The stipulated dates include, but are not limited to, dates for the completion of discovery, the filing and exchange of exhibit and witness lists, the exchange of proposed stipulation of facts, the filing of a stipulation of facts, and the filing of dispositive motions. The parties will also be required to stipulate to a date after which a pre-trial conference can be conducted, whether the appeal can be resolved on briefs and, if so, the dates for the filing of the briefs and any responses and, if not, the date after which the hearing should be scheduled and the estimated number of required hearing days.

In addition to the state tax matter efforts noted above, the Tribunal has also identified all pending Small Claims appeals involving state tax matters and will be scheduling these cases for hearing in March and the first part of April. It is the Tribunal's intent to have these cases resolved by the end of April.

The Tribunal conducted a continuing education class on Tribunal practice and procedure in Grand Rapids on February 2, 2006. The class was conducted in conjunction with the Kent County Assessors' Association and the Kent County Bar Association. There were approximately 100 attendees. Participating as instructors were Judge Jack Van Coevering, Judge Judith R. Trepeck, Judge John S. Gilbreath, Jr., Tribunal Counsel Kimbal R. Smith III, Tribunal Chief Clerk Peter M. Kopke, former Judge Victoria L. Enyart, and Robert F. Rhoades, Miller Canfield Paddock and Stone. A similar class is being planned for Sault Ste. Marie sometime this summer.

Finally, the Tribunal is pleased to announce that our efforts in expediting hearings through the use of stipulations of fact have resulted in the reduction of the parties' estimated hearing time in a major appeal from four to six months to one to two weeks. The Tribunal is also pleased to announce that our efforts in targeting summary disposition motions for expedited processing has resulted in the resolution of all pending summary disposition motions in cases that have not yet been assigned to a specific Tribunal judge.

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 wakleym1@michigan.gov with "SUBSCRIBE" in the subject line. To unsubscribe, simply reply to this e-mail with the word "UNSUBSCRIBE" in the subject line.