

February 1, 2006

Dear Tax Tribunal Practitioner,

Based on additional comments, Tribunal Notice 2005-9 EXTENSIONS OF TIME (VALUATION DISCLOSURES) has been modified and is being reissued. The Notice as originally modified provided two automatic 91-day extensions in addition to extensions for good cause. The Notice is being modified to require the parties to provide a date certain for the filing and exchange of valuation disclosures and prehearing statements in the proposed order submitted with their motion requesting an automatic extension. The date certain would be the 91st day after the current due date for the filing and exchange of valuation disclosures and prehearing statements. *The Notice (attached) is effective upon issuance.*

Respondents in Small Claims matters are required to submit a copy of their completed answer form to petitioners' authorized representative (see TTR 208 and 111) and the failure to do so may result in the conducting of a default hearing if the respondents are unable to demonstrate that the mailing was proper and that the prejudice to the petitioners was not significant.

As previously indicated, the Detroit Edison Company, the Michigan Department of Treasury, and several large taxing jurisdictions agreed to the terms of a global settlement whereby taxing jurisdictions could avoid paying refunds. The settlement was approved by the Tribunal and stipulations were distributed for execution. A number of jurisdictions have not executed these stipulations. As a result, the Tribunal is in the process of scheduling in-person status conferences in April and May 2006 to begin scheduling hearings for these jurisdictions.

Legislation impacting the correction of property assessment errors by July and December Boards of Review and the conducting of informal conferences by the Department of Treasury has been adopted and presented to Governor for her signature. A brief analysis of the legislation is attached. This analysis is also available on the Tribunal's web site.

As a part of the Tribunal's on-going efforts to improve accessibility, the Tribunal is conducting a continuing education class on Tribunal practice and procedure in Grand Rapids on February 2, 2006. The class is being conducted in conjunction with the Kent County Assessors' Association and the Kent County Bar Association. A similar class is being planned for Sault Ste. Marie sometime this summer.

Finally, the roll out of the Tribunal's new web site has, unfortunately, proven very difficult. It is, however, anticipated that the roll out will be accomplished in the near future.

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 with “SUBSCRIBE” in the subject line. To unsubscribe, simply reply to this e-mail with the word “UNSUBSCRIBE” in the subject line.