

May 3, 2005

Dear Tax Tribunal Practitioner,

This month the Tribunal completed a full-day training session for new administrative law judges from the State Office of Administrative Hearings and Rules (SOAHR). Exec Order 2005-1. As you may remember, the State's difficult fiscal situation forced the Tribunal to cancel its contracts with contract hearing referees. For the past year the Tribunal has worked with administrative law judges (ALJs) from the Bureau of Hearings. With the addition of five ALJs from the newly established SOAHR—James Karpen, Charles Lowther, James Sisk, Lauren Van Steel and Stephen Washington—the Tribunal now has 9 ALJs working on small claims matters. A majority of their work will be to assist the Tribunal in finishing up appeals filed in 2004, particularly the many principal residence exemption denial appeals.

Also attending the training session were new law clerks from the Michigan State University College of Law, Drew Taylor and Andrew Campbell, and a new legal extern, Valerie Lafferty. Our student program has grown. This summer we entered into a work-study arrangement with Davenport College and welcome Tony Tello and Amanda Auguste-Roberts as they help us prepare for the filing this summer. We hope to provide a more detailed update on our student program later this summer on our website.

On April 18, Judges Kimbal Smith, Sherry Lee, Judy Trepeck and Jack Van Coevering spoke at the Institute for Professionals in Taxation's One Day Tax Seminar. The Tribunal discussed the proposed administrative rules as well as several proposals designed to improve the Tribunal's accessibility to litigants. The proposals included a proposal to allow direct appeals of commercial, industrial and personal property, a proposal to allow greater flexibility in small claims hearing locations, a proposal to expand the jurisdiction of the small claims division, a proposal to allow litigants to request the small claims procedure in entire tribunal appeals, and a proposal to establish a mediation procedure at the Tribunal. If your group would like to hear a presentation of these proposals contact any of these four judges.

We are issuing today a new *Tribunal Notice*. The notice (Tribunal Notice 2005-4) addresses the Tribunal's recent revision of its policy regarding the refund of filing fees. A copy of the notice is attached for your convenience. The notice will also be available for access on our website early next week.

Also attached to this message is a list of precedential decisions issued in April. These decisions are available for access on our website.

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.

Attachment