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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
LANSING

DAVID C. HOLLISTER
DIRECTOR

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Dear Tax Tribunal Practitioner,

We are pleased to announce the appointment of Susan Grimes Munsell as a new member of the Tribunal. Judge Munsell is a Certified Public Accountant and holds a Masters of Business Administration degree from the University of Michigan. She is the immediate past Chair of the Civil Service Commission and a former five-term state representative from Livingston County. Judge Munsell worked with Arthur Andersen and Co. and in private practice before entering the legislature.

Judge Munsell fills a CPA vacancy resulting from Judge Trepeck's decision, in late April, to return to private practice and continue her work with a variety of accountancy initiatives with the Michigan Association of Certified Public Accountants and American Institute of Certified Public Accountants. Judge Trepeck worked tirelessly to encourage fifth year accounting students and masters of law students to pursue internships with the Tribunal. She was instrumental in a number of the Tribunal's educational initiatives and, as many litigants know, handled many tax cases efficiently and with care. We wish them both all the very best in their new endeavors.

Chair Van Coevering also announced that he has advised the Governor that he will pursue other career opportunities and will not seek reappointment to another term at the Tribunal when his term expires on June 30. Chair Van Coevering has agreed to continue to serve as Chair beyond June 30 to assist the Governor in crafting a transition.

Recent cases of note include *Briggs Tax Service, LLC v Detroit Public Schools, et al*, MTT Docket No. 319592 issued on June 1, 2007. In dismissing the Briggs appeal, the Tribunal found that its request for a refund of property taxes collected under an unauthorized or expired school millage by the Detroit Public Schools for the 2002, 2003, and 2004 tax years was untimely under MCL 205.735. The Tribunal also found that levying of the millage was the result of a mistake of law and not a mistake of fact. A copy of the decision is available on the Tribunal's website.

The Tribunal has begun scheduling status conferences for the significant number of utility personal property "multiplier" appeals that are still pending before the Tribunal. Although the Tribunal has, over the last several years, worked with the parties in these appeals to facilitate their resolution through a Global Settlement, the time period for local taxing units to accept the terms of the Global Settlement expired at the end of 2006. ***As such, the Tribunal will be placing these appeals on a hearing track and establishing dates at these status conferences for the filing and exchange of valuation disclosures in the fall of 2007.***

The Tribunal will begin the final stages of implementing "E-bench," a desktop application developed by Bull Information Systems that is modeled after standards from the National Center for State Courts. E-bench will assist tribunal members in handling cases at an earlier stage of

proceeding and allow them greater capability in scheduling matters and handling motions more efficiently. Implementation of the system will begin the week of June 25.

Finally, as we move through yet another filing season, the Tribunal would like to close this List Serve by recognizing the contributions of Jane Hosford (formerly Jane Law). This will be Jane's 29th filing season at the Tribunal. Over her tenure, Jane has performed many functions and her current responsibilities include processing of Entire Tribunal petitions. Jane has seen many changes and one that she would like us to encourage is the use of the Tribunal's new Case Information Sheet ("CIS") so as to facilitate her efforts. As a way of thanking her for valued contributions, we would like to once again announce the placement of the CIS on the Tribunal's web site and ask that the CIS be used with all new Entire Tribunal appeals.

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.