



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

Janu LLC,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 19-000359

City of Warren,  
Respondent.

Presiding Judge  
Victoria L Enyart

### **STATUS CONFERENCE SUMMARY**

### **SCHEDULING ORDER**

### **NOTICE OF VIDEO CONFERENCE HEARING**

A Prehearing Conference was previously held, and a scheduling order issued on May 7, 2020. However, the previously-scheduled hearing was adjourned, and a Status Conference was held on June 16, 2020. Paresh Shah appeared on behalf of Petitioner(s). Caitlin Murphy appeared on behalf of Respondent(s). A revised scheduling order has been established and a video conference hearing, held via Microsoft Teams, has been set for:

HEARING DATE:	July 27, 2020
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	<a href="#">Join Microsoft Teams Meeting</a> <a href="tel:+12485090316">+1 248-509-0316</a> United States, Pontiac (Toll) Conference ID: 706 726 234#
PARTICIPANTS' GUIDE	<a href="https://bit.ly/3gWLDJJ">https://bit.ly/3gWLDJJ</a>

This is an important legal document. Please have someone translate the document.

Este es un documento legal importante. Por favor, haga traducir este documento.

এটি একটি গুরুত্বপূর্ণ আইনি দলিল, অনুগ্রহ করে কেউ দলিলটিকে অনুবাদ করুন।

هذا هو وثيقة قانونية هامة يرجى لديك شخص تترجم الوثيقة.

Ito ay isang mahalagang legal na dokumento. Mangyari lamang na magkaroon ng isang tao isalin ang dokumento.

MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES  
MICHIGAN TAX TRIBUNAL

611 W. OTTAWA ST • P.O. BOX 30232 • LANSING, MICHIGAN 48909-8195 • 517-335-9760

This hearing is open to the public and this notice is provided under the Open Meetings Act. Any participant in the hearing or member of the public wishing to attend this hearing must click on the link above to gain access to the hearing.

A link to the **MOAHR MTT Guide for Participants for the Conducting of Entire Tribunal Hearings as Video Conference Proceedings** is provided above. Participants are encouraged to review this Guide prior to hearing and are **required** to comply with the requirements of the Guide, as said requirements will facilitate the conducting of the scheduled hearing.

### STATUS CONFERENCE SUMMARY

The status conference was conducted to discuss the conducting of the in-person hearing originally scheduled for July 13, 2020, adjourned to July 27, 2020 as a video conference proceeding. The parties and the Tribunal have determined the above-captioned case shall be conducted via video conference. Video conference proceedings via *Microsoft Teams* are set up using the parties or, if represented, their Attorneys or Authorized Representative's **email addresses**.

As a result, the hearing currently scheduled for July 27, 2020, will be conducted as a video conference proceeding. The Tribunal has provided a "Teams Hearing Link" that can be utilized by participants (i.e., attorneys or agents, witnesses, the court reporter, etc.) to "join" the hearing and the parties or their attorneys or agents are required to provide that link to their participants so that they can timely "join the hearing." The Tribunal has also provided a link to MOAHR MTT Guide for Participants for the Conducting of Entire Tribunal Video Conference Hearings.

Participants should review the Guide prior to the hearing, as participants are required to comply with the requirements of the Guide. The parties or their attorneys or agents are also required to provide the link to the MOAHR MTT Guide for Participants to their participants so that they are can comply with those requirements.

1. Parties shall submit their exhibit lists and exhibits, with the exception of rebuttal exhibits, to the MTT by e-filing or email and the opposing party or parties by email on or before the date specified for the filing and exchange of exhibits lists and exhibits in the order scheduling the hearing (i.e., prehearing conference or status conference summary). The exhibits shall be separately marked (i.e., P-1, P-2, R-1, R-2, etc.) and properly paginated to facilitate their review during the hearing. Each exhibit shall be separately e-filed or attached to the emails as a separate attachment to further facilitate their review during the hearing. If the exhibit list and exhibits are emailed, the parties shall utilize the following email address for the MTT: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov).

As for the parties, each party shall provide to the opposing party or parties an email address or addresses to be utilized for the emailing of exhibit lists and exhibits. The email address or addresses shall be provided in advance of the date specified for the

filing of exhibit lists and exhibits in the order scheduling the hearing (i.e., prehearing conference or scheduling conference summary).

The docket number of the case (i.e. MOAHR Docket No. 19-001234, etc.) shall be included in the subject line of the emails with a reference to the filing of exhibit lists and exhibits.

2. Parties are encouraged to stipulate to facts and the admissibility of exhibits and expert witnesses and submit those stipulations to the MTT by email utilizing the above-noted email address on or before July 7, 2020.

To the extent that the parties are unable to stipulate to the admission of an exhibit or expert witness, the party objecting to the admission shall submit a written explanation of the objection for each exhibit or expert witness to the MTT and the opposing party or parties by email on or before July 7, 2020 utilizing the above-noted email addresses for the MTT and the opposing party or parties.

The docket number of the case (i.e. MOAHR Docket No. 19-001234, etc.) shall be included in the subject line of the emails with a reference to what type of document is being filed (i.e., stipulations or objections), as appropriate.

3. With respect to rebuttal exhibits, the rebuttal exhibit or exhibits, if any, shall be marked (i.e., P-1, P-2, R-1, R-2, etc.), properly paginated, and separately uploaded through the Teams "Chat" function prior to the introduction of any rebuttal exhibit. Although it is incumbent on the attorneys or agents to understand how to properly upload an exhibit through the Teams "chat function," a video addressing that process is on the webpage for the Tribunal.

4. Parties shall, in advance of the hearing, provide their witnesses with copies of all exhibits that each witness would need for his or her direct testimony.

5. Parties shall prepare written opening remarks and email those opening remarks to the MTT and the opposing party or parties utilizing the email address noted above at July 7, 2020. Copies of the parties' opening remarks shall also be emailed to the court reporter at least one working day in advance of the scheduled hearing utilizing the email address provided to the parties by the court reporter. The docket number of the case (i.e. MOAHR Docket No. 19-001234, etc.) shall be included in the subject line of the emails with a reference to the filing of opening remarks.

### **SCHEDULING ORDER**

- I. July 7, 2010 is the final date to file and serve upon the opposing party(ies) and the Tribunal a final exhibit list and to furnish the opposing party(ies) with a copy of each exhibit. **The**

**parties must use the form prescribed by the Tribunal.** An exhibit will not be admitted into evidence unless the exhibit is disclosed and furnished in accordance with this Order (even though admissible) except upon a finding of good cause by the Tribunal.

II. July 7, 2020

is the date for Petitioner to notify the Tribunal in writing of the name, e-mail address, and telephone number of the court reporter retained by the parties to transcribe the hearing.

III. July 7, 2020

is the date for the parties to stipulate to the facts.

IV. July 7, 2020

is the date for the parties submit their exhibit lists and exhibits, to the MTT by e-filing or email and the opposing party or parties by email.

V. July 7, 2020

is the date for the parties to submit written opening remarks and email those opening remarks to the MTT and the opposing party or parties. Copies of the parties' opening remarks shall also be emailed to the court reporter at least one working day in advance of the scheduled hearing utilizing the email address provided to the parties by the court reporter.

Failure to comply with this Order may result in the dismissal of the case or the conducting of a show cause or default hearing, as provided by TTR 231.<sup>1</sup> IT IS SO ORDERED:

By

  
\_\_\_\_\_

Date Entered: June 23, 2020

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<sup>1</sup> See also MCL 205.732.

### HEARING INFORMATION – PLEASE READ IMMEDIATELY

**GENERAL INFORMATION:** An impartial hearing will be conducted in accordance with the Michigan Administrative Hearing Rules (R 792.10101-R 792.11289) and the Michigan Administrative Procedures Act, MCL 24.201 *et seq.* The Michigan Rules of Evidence and the Michigan Court Rules may be applicable. A party is expected to exercise proper respect and courtesy toward other parties, witnesses and administrative law judges, which includes attending the hearing on time, silencing cell phones, and dressing in appropriate clothing for in-person hearings.

**REPRESENTATION:** A party may be represented by an attorney or other authorized representative of the party's own choosing and at the party's own expense. The Michigan Office of Administrative Hearings and Rules does not recommend or appoint attorneys.

**WITNESSES:** Parties may present witnesses, if any, identified in the Prehearing Statements, to testify under oath or affirmation at the hearing, subject to cross-examination by the opposing party, and questions by the administrative law judge.

**COURT REPORTER:** The parties shall not only provide a court reporter to transcribe the hearing but shall also provide an electronic copy of the hearing transcript to the Tribunal by e-mailing it to [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov). The costs attributable to the court reporter shall be shared equally by the parties. If the parties fail to pay the costs of the transcript to the court report prior to the submission of the transcript to the Tribunal, the court reporter may report this to the Tribunal with the submission of the transcript. As a result, the party or parties who failed to pay the costs associated with the transcript may be held in default.<sup>2</sup>

**WITHDRAWAL:** If Petitioner no longer wants to continue with the appeal, Petitioner may submit a written request to withdraw the case. Respondent must concur with the withdrawal. The request must be submitted to the Tribunal and served on Respondent at least 14 days before the hearing. Respondent may file a concurrence or objection to the request within 7 days of the service of the request on that party. If Respondent does not timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the case will be dismissed. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing.

**SETTLEMENT:** Parties may submit a written agreement settling a case (i.e., stipulation). The stipulation must be on a form made available by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form and be signed by the parties' attorneys or authorized representatives, if they have attorneys or authorized representatives, or by the parties, if they do not have attorneys or authorized representatives. There is a \$50 fee for the filing of the stipulation. If the stipulation with appropriate filing fee is received by the Tribunal or the parties email a copy of the signed stipulation to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the scheduled hearing, the hearing may be adjourned. Parties that email a copy of a signed stipulation to the Tribunal for purposes of adjourning a hearing are also required to submit the original signed stipulation with appropriate filing fee. The stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment.

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<sup>2</sup> See TTR 321.

**FAILURE TO APPEAR:** The failure of a party to timely appear or otherwise participate in a hearing will result in adjournment of the hearing and the holding of that party in default. The defaulted party will be given an opportunity to show good cause for the failure to appear. Failure to respond or show good cause may result in dismissal of the case or the conducting of a default hearing.

**REASONABLE ACCOMMODATION:** All hearings are conducted in a barrier-free location in compliance with the Americans with Disabilities Act. An individual requiring reasonable accommodation for effective participation in a hearing, including accessible documentation such as braille, large print, electronic or audio reader, should contact the MOAHR by telephone at (517) 335-9760, or complete and submit an accommodation request form at [https://www.michigan.gov/documents/lara/Disability\\_Accommodation\\_FORM\\_v1\\_2\\_464017\\_7.doc](https://www.michigan.gov/documents/lara/Disability_Accommodation_FORM_v1_2_464017_7.doc) within five (5) days of receipt of the Notice of Hearing to ensure availability of accommodation.

**PRIVACY OF INFORMATION:** In order to conduct a comprehensive and fair hearing, a party's private or confidential information, such as health or financial information, may be disclosed to the Tribunal and other parties and their attorneys or representatives. The MOAHR will use the private information solely for purposes related to the hearings process. A party may file a motion to request that a public hearing be closed in part or file a motion for protective order to deem certain information private and confidential in order to afford that information special protection.

**CONTACT INFORMATION:**

**Michigan Tax Tribunal**

Mailing Address: P.O. Box 30232, Lansing, MI 48909

Phone: (517) 335-9760

E-Mail: [taxtrib@michigan.gov](mailto:taxtrib@michigan.gov)

Website: [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib)

E-Filing: <https://eFiling.apps.lara.state.mi.us>

Office Hours: 8:00 a.m. – 5:00 p.m., our office is closed from 12:00 p.m. – 1:00 p.m.