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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHAEL ZIMMER
EXECUTIVE DIRECTOR

STEVEN H. HILFINGER
DIRECTOR

May 27, 2010

Dear Tax Tribunal Practitioner,

The Tribunal is currently unable to accept appeals filed electronically (i.e., by email or facsimile) and, as such, given the May 31st deadline for the filing of commercial, industrial and developmental real property and commercial, industrial and utility personal property valuation appeals, the Tribunal will be disconnecting its facsimile machine at the close of business today (i.e., May 27, 2011), and reconnecting it as of the opening of business on June 1, 2011. This brief interlude will allow the Tribunal to dedicate its efforts to the processing of properly filed new appeals and ensure that new petitioners do not incorrectly rely on an appeal filed via facsimile.

Further, the Tribunal is no longer requiring parties to submit the name and address of their valuation experts in advance of the filing and exchange of their valuation disclosures, as parties were, unfortunately, submitting the names and addresses of valuation experts that they may retain and not the valuation experts actually retained. More importantly, the disclosure of the valuation expert through the timely filing and exchange of valuation disclosures is sufficient to facilitate discovery relative to that expert as such discovery is only permitted during “post-valuation disclosure” discovery.

More importantly, based on its recent Novi and Grand Rapids meetings and the comments received as a result of those meetings, the Tribunal will be placing on its web site (i.e., www.michigan.gov/taxtrib) form ET and SC stipulations and ET pleadings. Although the use of the ET and SC stipulations *is mandatory* and will allow the Tribunal to further expedite the processing of stipulations for entry as consent judgments, the use of the form ET pleadings *is not mandatory*. The Tribunal would, however, request that the parties attempt to provide the same information in the same order as the form ET pleadings as that would also allow the Tribunal to further expedite the processing of such pleadings.

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.