

PART 2. TAX TRIBUNAL

SUBPART A. GENERAL PROVISIONS.

R 792.10201 Scope.

Rule 201. (1) The rules in parts 1 and 2 govern practice and procedure in all contested cases before the tribunal. To the extent there is a conflict between the rules in parts 1 and 2 the rules in part 2 shall govern.

(2) The rules in part 2 shall be known and shall be referred to as the “tax tribunal rules” and may be cited as “TTR.”

R 792.10203 Definitions.

Rule 203. As used in these rules:

(a) “Tax tribunal act” means 1973 PA 186, MCL 205.701 to 205.779.

(b) “Clerk” means the chief clerk or a deputy clerk of the tribunal.

(c) “Entire tribunal” means the hearing division of the tribunal other than the small claims division.

(d) “Non-property tax appeal” means any contested case, other than a property tax appeal, over which the tribunal has jurisdiction.

(e) “Property tax appeal” means any contested case relating to real and personal property assessments, valuations, rates, special assessments, refunds, allocation, or equalization or any other contested case brought before the tribunal under the state’s property tax laws.

(f) “Referee” means a contractual small claims hearing referee whose powers are limited to those provided by the tribunal.

(g) “Small claims division” means the residential property and small claims division created by section 61 of the tax tribunal act, MCL 205.761.

(h) The terms defined in the tax tribunal act and in 1893 PA 206, MCL 211.1 to 211.155, have the same meanings when used in these rules.

R 792.10205 Payment of fees or charges.

Rule 205. Tribunal fees or charges shall be paid separately for each contested case in cash or by check, money order, or other draft payable to the order of “State of Michigan.” Payments shall be mailed or delivered to the clerk of the tribunal at the tribunal’s office. Tribunal fees or charges may also be paid separately for each proceeding electronically, if provided for by the tribunal.

R 792.10207 Records; removal; public access; electronic signatures.

Rule 207. (1) The original paper record for each contested case, including all pleadings and documents filed and exhibits offered in the contested case, shall not be taken from a hearing room or the tribunal’s office except as authorized by the tribunal.

(2) The printed copy of any pleading, motion, document, or exhibit submitted through the tribunal’s e-filing system shall be a paper representation of that electronic pleading, motion, document, or exhibit, and shall be included in the original paper record for that contested case in the order in which the electronic pleading, motion, document, or exhibit was received through the tribunal’s e-filing system, as provided in section 7 of 2000 PA 305, MCL 450.837.

(3) After the time for appeal has expired, the clerk shall make a party's paper exhibits available for return to the party. If a paper exhibit is not claimed within 90 days after the paper exhibit is made available for return, then the clerk may dispose of the paper exhibit at his or her discretion.

(4) Except upon order of the tribunal for good cause shown or as otherwise provided by law, all public records of the tribunal are available for inspection. Copies may be obtained from the clerk upon payment of the charge provided in R 792.10217 and R 792.10267.

(5) Pleadings and documents submitted through the tribunal's e-filing system shall be "signed" by typing "/s/ John Smith Attorney," "/s/ John Smith Authorized Representative," or "/s/ John Smith," if a party is appearing on his or her own behalf on the signature line of the pleading or document, or by applying a graphic representation of the signature to the pleading or document.

R 792.10209 Costs.

Rule 209. (1) The tribunal may, upon motion or its own initiative, award costs in a contested case, as provided by section 52 of the tax tribunal act, MCL 205.752.

(2) If costs are awarded, a bill of costs shall be filed and served within 21 days of the entry of the order awarding costs, unless otherwise provided by the tribunal. A party may file a response objecting to the bill of costs or any item in the bill within 14 days after service of the copy of the bill, unless otherwise provided by the tribunal. Failure to file an objection to the bill of costs within the applicable time period constitutes a waiver of any right to object to the bill.

(3) The bill of costs shall state separately each item claimed and the amount claimed, and shall be verified by affidavit of the party or the party's attorney or authorized representative. The affidavit shall state that each item is correct and was necessarily incurred.

R 792.10211 Service of decisions, orders, and notices.

Rule 211. Service of decisions, orders, and notices entered in a contested case shall be made on each party at that party's last known mailing or e-mail address, unless an attorney or authorized representative is appearing on behalf of that party. If an attorney or authorized representative is appearing on behalf of that party, then service shall be made on the attorney or authorized representative at his or her last known mailing or e-mail address, as provided in section 52 of the tax tribunal act, MCL 205.752. Service by mail or e-mail on an attorney or authorized representative shall constitute service on his or her office.

R 792.10213 Appeals.

Rule 213. An appeal from a decision of the tribunal shall be taken in accordance with section 53 of the tax tribunal act, MCL 205.753. If an appeal is taken to the court of appeals, then the appellant shall file a copy of the claim of appeal or application for leave to appeal with the clerk of the tribunal together with the appropriate filing fee, as provided in R 792.10217 and R 792.10267.

SUBPART B. MATTERS BEFORE ENTIRE TRIBUNAL.

R 792.10215 Scope.

Rule 215. The rules in subpart a and in this subpart govern practice and procedure in all contested cases pending in the entire tribunal and shall be known as the entire tribunal rules. If an applicable entire tribunal rule does not exist, the 1995 Michigan rules of court, as amended, and

sections 71 to 87 of the administrative procedures act (apa), MCL 24.271 to 24.287, and sections 121 to 128 of the apa, MCL 24.321 to 24.328, shall govern.

R 792.10217 Fees and charges.

Rule 217. The following fees shall be paid to the clerk in all entire tribunal proceedings upon filing, unless otherwise provided by the tribunal:

- (a) The fee for filing property tax appeal petitions: Filing fee
 - (i) Allocation, apportionment, and equalization contested cases.....\$250.00.
 - (ii) Valuation contested cases.

Value in contention*	Filing fee**
\$100,000 or less.....	\$250.00.
\$100,000.01 to \$500,000.....	\$400.00.
More than \$500,000	\$600.00.

*Value in contention is the difference between the assessed value as established by the board of review and the state equalized value contended by the petitioner or the difference between the taxable value as established by the board of review and the taxable value contended by the petitioner, whichever is greater.

**The filing fee for multiple, contiguous parcels owned by the same person is the filing fee for the parcel that has the largest value in contention, plus \$25.00 for each additional parcel, not to exceed a total filing fee of \$2,000.00.

- (b) The fee for filing a motion to amend a property tax appeal petition to add a subsequent year assessment is equal to 50% of the fee provided in subdivision (a)(ii) of this rule for the assessment to be added.
- (c) The fee for filing a property tax appeal petition contesting a special assessment or a non-property tax appeal petition is \$250.00.
- (d) The fee for filing a property tax appeal petition contesting the classification of property is \$150.00.
- (e) The fee for filing a stipulation for entry of consent judgment instead of a property tax appeal or non-property tax appeal petition is \$50.00.
- (f) If a petition has been filed, the fee for filing a stipulation for entry of consent judgment is \$50.00.
- (g) The fee for filing a motion for immediate consideration or a motion for summary disposition or partial summary disposition is \$100.00.
- (h) The fee for filing a motion to withdraw a petition is \$0.00.
- (i) The fee for the filing of a stipulation or motion by an attorney or authorized representative who has entered an appearance in a proceeding to withdraw from or be substituted for in that proceeding is \$0.00.
- (j) The fee for the filing of all other motions is \$50.00.
- (k) The fee for the filing of multiple motions in a single document is the largest fee that would have been charged if each motion had been filed separately.
- (l) The fee for the certification of the record on appeal to the court of appeals is \$100.00.
- (m) The fee for copies of pleadings and other documents is \$.50/page.

R 792.10219 Commencement of contested cases; motions to amend to add a subsequent tax year; election of small claims division and entire tribunal; other filings.

Rule 219. (1) A contested case is commenced by mailing or delivering a petition to the tribunal with the appropriate filing fee within the time periods prescribed by statute. A contested case may also be commenced with the tribunal by electronic submission of a petition within the time periods prescribed by statute, if provided for by the tribunal.

(2) A motion to amend a property tax appeal petition to include an assessment in a subsequent tax year is considered to be filed within the time periods prescribed by statute if it has been mailed, delivered, or submitted electronically to the tribunal with appropriate filing fee on or before the expiration of the applicable time period, unless otherwise provided by the tribunal.

(3) A petitioner, who files a defective petition and the tribunal is unable to determine the division of the tribunal in which the contested case is being filed, will be presumed to have elected to have the matter heard in the small claims division. If a motion to transfer is filed after the scheduling of the hearing and the motion is granted by the tribunal, the petitioner shall pay all entire tribunal filing fees and any costs incurred by the respondent as a result of the transfer, unless otherwise provided by the tribunal.

(4) Pleadings, motions, and documents are considered filed upon mailing or delivery, as provided by rule 2.107 of the Michigan court rules. Pleadings, motions, and documents may also be submitted through the tribunal's e-filing system, if provided for by the tribunal. Pleadings, motions, and documents submitted through the tribunal's e-filing system are considered filed upon successful submission of the pleading, motion, or document. Unsuccessful submissions through the tribunal's e-filing system due to a system-wide outage are considered timely if filed on the following business day.

(5) Submissions by mail are considered filed on the date indicated by the U.S. postal service postmark on the envelope containing the submissions. Submissions by commercial delivery service are considered filed on the date the submissions were given to the commercial service for delivery to the tribunal as indicated by the receipt date on the package containing the submissions. Submissions by personal service are considered filed on the date the submissions were received. Submissions through the tribunal's e-filing system by 11:59 p.m. on a business day are considered filed on that business day. Submissions on a Saturday, a Sunday, or a holiday are considered filed on the following business day, as provided by section 35a of the tax tribunal act, MCL 205.735a.

R 792.10221 Pleadings; amended and supplemented pleadings; content of pleadings, motions, and documents; service of pleadings, motions, and documents.

Rule 221. (1) An application for review or any other document initiating a contested case is considered to be a petition. See also R 792.10227. A document raising an affirmative defense or allegations in response to a petition is considered to be an answer. The petition and answer are pleadings and no other pleadings shall be allowed, except that an answer may be made to petitions filed by parties who are later substituted for or joined in a contested case. A petition or answer may be amended or supplemented by leave of the tribunal only. With the exception of amendments to include a prior or subsequent tax year assessment in property tax appeal, leave to amend or supplement shall be freely given when justice so requires. Amendments to include a prior or subsequent tax assessment in a property tax appeal must be filed as required by law. See

section 35a of the tax tribunal act, MCL 205.735a and section 53a of 1893 PA 206, MCL 211.53a.

(2) All pleadings and motions filed with the tribunal shall contain all of the following information:

- (a) The caption "Michigan Tax Tribunal."
- (b) The title of the appeal.
- (c) The docket number of the appeal after it is assigned by the tribunal.
- (d) A designation showing the nature of the pleading or motion.

(3) All documents, other than pleadings and motions, shall contain both of the following:

- (a) The docket number of the appeal after it is assigned by the tribunal.
- (b) A designation showing the nature of the document.

(4) The petition shall note the docket number assigned by the tribunal and be served as provided for in this rule within 45 days of the issuance of the notice of docket number, unless otherwise provided by the tribunal. Failure to serve the petition with noted docket number within 45 days of the issuance of the notice of docket number shall result in the dismissal of the contested case, unless otherwise provided by the tribunal.

(5) The petition with noted docket number, if it is a property tax appeal petition other than a property tax petition contesting a special assessment, shall be served by a petitioner, other than a unit of government, in the following manner:

(a) Mailed by certified mail or delivered by personal service to the following officials at their last known address:

- (i) The certified assessor or board of assessors of the unit of government that established the assessment being appealed.
- (ii) The city clerk, in the case of cities.
- (iii) The township supervisor or clerk, in the case of townships.

(b) Mailed by first-class mail or delivered by personal service to the following officials at their last known address:

- (i) The county equalization director for any county affected.
- (ii) The county clerk for any county affected.
- (iii) The secretary of the local school board.
- (iv) The treasurer of the state of Michigan.

(6) The petition with noted docket number, if it is a property tax appeal petition other than a property tax appeal petition contesting a special assessment, shall be served by a petitioner that is a unit of government by certified mail or by personal service on the party or parties-in-interest with respect to the property or properties at issue. The petition shall also be served by first-class mail or by personal service on the following officials at their last known address:

- (a) The county equalization director for any county affected.
- (b) The county clerk for any county affected.
- (c) The secretary of the local school board.
- (d) The treasurer of the state of Michigan.

(7) The petition with noted docket number, if it is a property tax appeal petition contesting a special assessment, shall be served by certified mail or by personal service on the clerk of the unit of government, authority, or body levying the special assessment being appealed at the clerk's last known address.

(8) The petition with noted docket number, if it is a non-property tax appeal petition, shall be served by certified mail or by personal service on either of the following officials at their last known address:

(a) The treasurer of the state of Michigan, if the tax was levied by the department of treasury.

(b) The clerk of the local unit of government, if the tax was levied by the local unit of government.

(9) Proof of service shall be submitted within 45 days of the issuance of the notice of docket number establishing by either a written acknowledgment receipt of the petition with noted docket number that is dated and signed by the persons authorized under these rules to receive it or by certification stating the facts of service. Failure to submit the proof of service may result in the dismissal of the contested case.

(10) Answers, motions, and documents filed with the tribunal shall be served concurrently by first-class mail or personal service, as provided in R 792.10211 and in rule 2.107 of the Michigan court rules. Answers, motions, and documents filed with the tribunal may also be served electronically, if provided for by the tribunal.

(11) Proof of service shall be submitted with all answers, motions, and documents establishing by either a written acknowledgment receipt of the answer, motion, or document that is dated and signed by the person authorized under these rules to receive it or by certification stating the facts of service. Failure to submit the proof of service may result in the holding of a party or parties in default, as provided by R 792.10231.

R 792.10223 Appearance and representation; amicus curiae.

Rule 223. (1) An attorney or authorized representative may appear on behalf of a party in a contested case by signing the petition or other document initiating the participation of that party in the contested case or by filing an appearance. The tribunal may require an attorney or authorized representative to provide a written statement of authorization signed by the party on whose behalf the attorney or authorized representative is appearing.

(2) If a petition or other document initiating the participation of a party is signed by an attorney or authorized representative, that petition or document shall state the name of the party on whose behalf the attorney or authorized representative is appearing; the attorney or authorized representative's name; the name of their firm, if any; and the firm's mailing and e-mail addresses and telephone number. If there is no firm, the attorney or authorized representative shall state the attorney or authorized representative's mailing and e-mail addresses and telephone number. The attorney or authorized representative shall promptly inform the clerk and all parties or their attorneys or authorized representatives in writing of any change in that information.

(3) An appearance filed by an attorney or authorized representative shall state the name of the party or parties on whose behalf the attorney or authorized representative is appearing; the attorney or authorized representative's name; the name of their firm, if any; and the firm's mailing and e-mail addresses and telephone number or, if there is no firm, the attorney or authorized representative's mailing and e-mail addresses and telephone number. The attorney or authorized representative shall promptly inform the clerk and all parties or their attorneys or authorized representatives in writing of any change in that information.

(4) An attorney or authorized representative may withdraw from a contested case or be substituted for by stipulation or order of the tribunal. The stipulation shall be signed by the party or parties, the attorney or authorized representative, and the new attorney or authorized representative, if any. If the stipulation is signed by a new attorney or authorized representative,

the new attorney or authorized representative shall also submit an appearance, as provided by this rule. If the stipulation is not signed by a new attorney or authorized representative, the stipulation shall indicate the mailing and e-mail addresses for the service of notices, orders, and decisions and the telephone number for contacting that party.

(5) In the absence of an appearance by an attorney or authorized representative, a party is considered to appear for himself, herself, or itself. If a party is appearing for himself, herself, or itself, that party shall promptly inform the clerk and all parties or their attorneys or authorized representatives in writing of any change in that party's mailing and e-mail addresses and telephone number.

(6) Parties may be added or dropped by order of the tribunal on its own initiative or on motion of any interested person at any stage of the contested case and according to terms that are just.

(7) The tribunal may, upon motion, order a person or, upon motion or its own initiative, order a state or local governmental unit to appear as *amicus curiae* or in another capacity as the tribunal considers appropriate.

R 792.10225 Motions.

Rule 225. (1) All requests to the tribunal requiring an order in a contested case, including stipulated requests, shall be made by written motion filed with the clerk and accompanied by the appropriate fee, unless otherwise provided by the tribunal. Motions may be amended or supplemented by leave of the tribunal only, and leave to amend or supplement shall be freely given when justice so requires.

(2) If the motion is not accompanied by the appropriate fee or the tribunal is unable to determine whether the appropriate fee was paid, the tribunal shall issue a notice of no action. If the appropriate fee is paid within 21 days of the issuance of the notice of no action or as otherwise provided by the tribunal, action shall be taken on the motion. If the appropriate fee is not paid within 21 days of the issuance of the notice of no action or as otherwise provided by the tribunal, the motion shall be re-filed with appropriate filing fee.

(3) Motions shall be served concurrently on all other parties of record unless an attorney or authorized representative has filed an appearance on behalf of those parties and then service shall be made on the attorney or authorized representative and proof of service shall be filed with the clerk.

(4) Written opposition to motions, other than motions for which a motion for immediate consideration has been filed or motions for reconsideration, shall be filed within 21 days after service of the motion, unless otherwise provided by the tribunal.

(5) Written opposition to motions, for which a motion for immediate consideration has been filed, shall be filed within 7 days after service of the motion for immediate consideration, if the motion for immediate consideration includes a statement verifying that the party filing the motion has notified all parties of the filing of the motion for immediate consideration and indicating whether the parties will be filing a response to the motion or motions for which the motion of immediate consideration was filed. If the motion for immediate consideration does not include that statement, written opposition to those motions shall be filed within 21 days after service of the motion for immediate consideration, unless otherwise provided by the tribunal.

(6) Pleading on motions shall be limited to the motion and a brief in support of the motion and a single response to the motion and a brief in support of the response. A brief in support of a motion or response, if any, shall be filed concurrently with the motion or response.

R 792.10227 Petitions.

Rule 227. (1) A petition shall contain a statement of facts, without repetition, upon which the petitioner relies in making its claim for relief. The statement shall be made in separately designated paragraphs. The contents of each paragraph shall be limited, as far as practicable, to a statement of a single fact. Each claim shall be stated separately when separation facilitates the clear presentation of the matters set forth. See also R 792.10221.

(2) A petition shall not cover more than 1 assessed parcel of real property, except as follows:

(a) A single petition involving real property may cover more than 1 assessed parcel of real property if the real property is contiguous and within a single assessing unit.

(b) A single petition involving personal property may cover more than 1 assessed parcel of personal property located on the same real property parcel within a single assessing unit.

(c) A single petition involving personal property may cover personal property located on different real property parcels if the property is assessed as 1 assessment and is located within a single assessing unit.

(d) A single petition may include both real and personal property, if the personal property is located on the real property parcel or parcels at issue within a single assessing unit.

(3) Each petition shall contain all of the following information:

(a) The petitioner's name, legal residence or, in the case of a corporation, its principal office or place of business, mailing address, if different than the address for the legal residence or principal place of business, e-mail address, and telephone number.

(b) The name of the opposing party or parties.

(c) A description of the matter in controversy, including the type of tax, the year or years involved, and, in a property tax appeal, all of the following information:

(i) The present use of the property, the use for which the property was designed, and the classification of property.

(ii) Whether the matter involves any of the following:

(A) True cash value.

(B) Taxable value.

(C) Uniformity.

(D) Exemption.

(E) Classification.

(F) A combination of the areas specified in subparagraphs (A) to (E) of this paragraph.

(G) Special assessment.

(H) Non-property taxes, interest, and penalties.

(iii) For multifamily residential property, whether the property is subject to governmental regulatory agreements and a subsidy and the type of subsidy involved.

(d) A statement of the amount or amounts in dispute, which shall include the following, as applicable:

(i) In taxable value contested cases, a statement indicating whether there is a dispute relative to the value of an addition or a loss.

(ii) In non-property tax appeals, a statement of the portion of the tax admitted to be correct, if any, and a copy of the assessment or other notice being appealed attached to the petition.

(e) In true cash value, taxable value, uniformity, exemption, classification, or special assessment contested cases, a statement as to whether the matter in controversy has been protested, the date of the protest and, if applicable, the date of receipt of the disputed tax bill.

- (f) A clear and concise statement of the facts upon which the petitioner relies, except for facts that the opposing party has the burden of proving.
- (g) The relief sought.
- (h) The signature of the petitioner or petitioner's attorney or authorized representative.
- (4) In equalization, allocation, and apportionment contested cases, the petition shall be sworn to and be in compliance with applicable statutes.

R 792.10229 Answers.

Rule 229. (1) The respondent shall have 28 days from the date of service of the petition to file an answer or responsive motion. Failure to file an answer or responsive motion within 28 days may result in the holding of the respondent in default and the conducting of a default hearing, as provided in R 792.10231.

(2) The answer shall be written to fully advise the petitioner and the tribunal of the nature of the defense and shall contain a specific admission or denial of each material allegation in the petition. If the respondent is without knowledge or information sufficient to form a belief as to the truth of an allegation, then the answer shall so state and the statement shall have the effect of a denial. If the respondent intends to qualify or deny only a part of an allegation, then the answer shall specify so much of the allegation as is true and shall qualify or deny only the remainder. In addition, the answer shall contain a clear and concise statement of every ground on which the respondent relies and has the burden of proof. Paragraphs of the answer shall be designated to correspond to paragraphs of the petition to which they relate.

(3) An answer may assert as many defenses as the respondent may have against a petitioner. A defense is not waived by being joined with 1 or more other defenses. All defenses not asserted in either the answer or by appropriate motion are waived, except for either the following defenses:

- (a) Lack of jurisdiction.
- (b) Failure to state a claim upon which relief may be granted.

(4) In a special assessment contested case, the answer shall specify the statutory authority under which the special assessment district was created.

R 792.10231 Defaults; "default hearing" defined; dismissals; withdrawals; transfers.

Rule 231. (1) If a party has failed to plead, appear, or otherwise proceed as provided by these rules or the tribunal, the tribunal may, upon motion or its own initiative, hold that party in default. A party held in default shall cure the default as provided by the order holding the party in default and, if required, file a motion to set aside the default accompanied by the appropriate fee within 14 days of the entry of the order holding the party in default or as otherwise provided by the tribunal. Failure to comply with an order of default may result in the dismissal of the contested case or the conducting of a default hearing as provided in this rule.

(2) For purposes of this rule, "default hearing" means a hearing at which the defaulted party is precluded from presenting any testimony, submitting any evidence, and examining the other party's witnesses.

(3) A petition may be withdrawn upon motion filed by the petitioner before the answer or first responsive motion has been filed with the tribunal. Once the answer or first responsive motion has been filed, a petition may be withdrawn upon motion filed by petitioner only if the other party or parties do not object to the withdrawal.

(4) Failure of a party to properly prosecute the contested case, comply with these rules, or comply with an order of the tribunal is cause for dismissal of the contested case or the

conducting of a default hearing for respondent. Upon motion made within 21 days of the entry of the order, an order of dismissal may be set aside by the tribunal for reasons it considers sufficient. See R 792.10225.

(5) By stipulation of the parties or by a petitioner's motion and notice to the respondent, the tribunal may transfer a matter to the small claims division by order.

R 792.10233 Applicability of discovery procedures to equalization, allocation, and apportionment contested cases.

Rule 233. For equalization, allocation, and apportionment contested cases, the prehearing and discovery procedures fixed by R 792.10237 to R 792.10247 do not apply, unless otherwise provided by the tribunal.

R 792.10237 Valuation disclosure; witness list.

Rule 237. (1) For purposes of this rule and R 792.10255, "valuation disclosure" means documentary or other tangible evidence in a property tax contested case that a party relies upon in support of the party's contention as to the true cash value of the subject property or any portion thereof and contains the party's value conclusions and data, valuation methodology, analysis, or reasoning.

(2) A party's valuation disclosure in a property tax contested case shall be filed with the tribunal and exchanged with the opposing party as provided by the tribunal. However, a party may, if the party has reason to believe that the opposing party may not exchange a valuation disclosure as provided by the tribunal, submit a valuation disclosure to the tribunal together with a motion and appropriate filing fee requesting the tribunal's leave to withhold the valuation disclosure until the opposing party exchanges a valuation disclosure with that party.

(3) A party shall submit to the tribunal and the other party or parties a prehearing statement, as required by R 792.10247. The prehearing statement shall provide the other party or parties and the tribunal with the name and address of any person who may testify and with a general summary of the subject area of the testimony. A person who is not disclosed as a witness shall not be permitted to give testimony, unless, for good cause shown, the tribunal permits the testimony to be taken.

R 792.10239 Interrogatories to parties.

Rule 239. (1) A party to a contested case may serve upon all adverse parties written interrogatories to be answered by the party to whom the interrogatories are directed.

(2) Interrogatories shall be answered separately and fully in writing under oath. If an interrogatory is objected to, the reasons for objection shall be stated in place of an answer. The answers shall be signed by the person making them and shall contain information that is available to the party served or that could be obtained by the party from its employees, agents, representatives, or persons who may testify on the party's behalf. The party to whom the interrogatories are directed shall serve a copy of the answers on the party or the party's attorney or authorized representative submitting the interrogatories and on all other parties or their attorneys or authorized representatives within 28 days after service of the interrogatories.

(3) If any of the interrogatories have not been answered within the time specified under subrule (2) of this rule, then the tribunal, on motion and for good cause shown, may issue an order compelling a response.

(4) To the extent that answers are admissible as evidence before the tribunal, answers to interrogatories may be used against the party making them, and an adverse party may introduce an answer that has not been previously offered in evidence by a party.

(5) A person who answers interrogatories is not the witness of the party who submits the interrogatories.

(6) By tribunal order, interrogatories may be limited, as justice requires, to protect the answering party from annoyance, expense, embarrassment, oppression, or violation of a privilege.

(7) A party who has given a response that was complete when made is not under a duty to supplement the response to include information thereafter acquired, unless provided by the tribunal, except as follows:

(a) To supplement the response with respect to any question directly addressed to the identity and location of persons having knowledge of discoverable matters, or the identity of each person expected to be called as a witness at the hearing, the subject matter on which the witness is expected to testify, and the substance of the witness's testimony.

(b) To amend a prior response that the party knows was incorrect when made based on information obtained by the party, or to amend a prior response that was correct when made, but that is no longer true and failing to amend the response is, in substance, a knowing concealment.

R 792.10241 Depositions.

Rule 241. Parties may stipulate to take depositions or may, by written motion, request to take the testimony of any person, including a party, by deposition for the purpose of discovery or for use as evidence in the contested case, or for both purposes, and the tribunal, in its discretion, may order the taking of depositions.

R 792.10243 Requests for production of documents and tangible things for inspection, copying, or photographing; inspection of property.

Rule 243. (1) A party to a contested case may serve upon another party a request to produce or permit the inspection and copying or photographing, by or on behalf of the requesting party, of any designated documents, papers, books, records, accounts, letters, photographs, objects, or tangible things, which are not privileged, which come within the scope of discovery permitted by rule 2.302(B) of the Michigan court rules, and which are in the party's possession, custody, or control.

(2) A party to a contested case may serve upon another party a request to permit entry and inspection of the property under appeal by or on behalf of the requesting party.

(3) A party upon whom a request is served under subrule (1) or (2) of this rule shall serve a copy of the response to the request on the party or party's attorney or authorized representative submitting the request and on all other parties within 28 days of service of the request.

(4) If a party upon whom a request is served under subrule (1) or (2) of this rule does not comply with the request, then the tribunal may, upon motion or its own initiative, order the party to do either of the following:

(a) Produce or permit the inspection and copying or photographing, by or on behalf of the requesting party, of any designated documents, papers, books, records, accounts, letters, photographs, objects, or tangible things, which are not privileged and come within the scope of discovery permitted by rule 2.302(B) of the Michigan court rules, and which are in the party's possession, custody, or control.

(b) Permit entry and inspection of the property under appeal.

(5) The order may specify the time, place, and manner of making the production or permitting the inspection and copying or photographing of any designated documents, papers, books, records, accounts, letters, photographs, objects, or tangible things or entry and inspection of the property under appeal. The order may prescribe other terms and conditions as are just.

(6) The tribunal may order a person who has been served with a subpoena duces tecum under R 792.10253 to produce or permit the inspection and copying or photographing of designated documents or other tangible things relevant to the subject matter of the pending contested case and within the scope of discovery.

(7) If the party or person claims that the item is not in his, her, or its possession or control or that he, she, or it does not have information calculated to lead to discovery of the item's whereabouts, then he, she, or it may be ordered to submit to examination before a tribunal member or to other means of discovery regarding the claim.

R 792.10245 Consequences of refusal to make discovery.

Rule 245. If a party refuses to comply with an order issued under R 792.10239(3) or R 792.10243(4), then the tribunal may issue other orders in regard to the refusal as justice requires or as provided in R 792.10231.

R 792.10247 Prehearing conference; joint hearing and consolidation.

Rule 247. (1) Except as provided by R 792.10233 or as otherwise provided by the tribunal, a prehearing conference shall be held in all contested cases before the entire tribunal for scheduling a hearing in the contested case.

(2) Not less than 14 days before the prehearing conference or as otherwise provided by the tribunal, each party shall file and exchange a prehearing statement in a form determined by the tribunal.

(3) The purposes of the prehearing conference are as follows:

(a) To specify, in a property tax appeal, the present use of the property, the use for which the property was designed, and the classification of the property.

(b) To specify all sums in controversy and the particular issues to which they relate.

(c) To specify the factual and legal issues to be litigated.

(d) To consider the formal amendment of all petitions and answers or their amendment by prehearing order, and, if desirable or necessary, to order that the amendments be made.

(e) To consider the consolidation of petitions for hearing, the separation of issues, and the order in which issues are to be heard.

(f) To consider all other matters that may aid in the disposition of the contested case.

(4) The administrative law judge who conducts the prehearing conference shall prepare, and cause to be served upon the parties or their representatives, not less than 14 days in advance of hearing, an order summarizing the results of the conference specifically covering each of the items stated in this rule and R 792.10114. The summary of results controls the subsequent course of the contested case unless modified at or before the hearing by the tribunal to prevent manifest injustice.

(5) When a contested case is ready for prehearing as determined by the tribunal, the clerk shall schedule the contested case for a prehearing conference at a time and place to be designated by the tribunal or shall place the contested case on a prehearing general call.

(6) Notice of the date, time, and place of the prehearing conference shall be provided to the parties not less than 28 days before the date of the prehearing conference, unless otherwise provided by the tribunal.

(7) The clerk shall send notice of the prehearing general call and scheduling order to all parties whose case is placed on the prehearing general call not less than 28 days before the commencement of the prehearing general call, unless otherwise ordered by the tribunal. The notice shall set forth the time period in which the prehearing conference will be held and the dates for the filing and exchange of valuation disclosures, prehearing statements, and the closure of discovery.

(8) The tribunal may direct the parties or the parties' attorney or authorized representative to furnish it with a prehearing brief as to the legal issues involved in the proceeding and designate the manner and time for filing and serving of the briefs.

(9) Failure to appear at a duly scheduled prehearing conference may result in the dismissal of the contested case or the scheduling of a default hearing as provided in R 792.10231(4).

(10) Discovery shall not be conducted after completion of the prehearing conference, unless otherwise provided by the tribunal.

R 792.10249 Stipulations.

Rule 249. A consent judgment may be entered upon submission of a stipulation with appropriate fee, if the stipulation is signed by all parties or their attorneys or authorized representatives and the stipulation is found to be acceptable to the tribunal. The stipulation shall 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.

R 792.10251 Hearings.

Rule 251. (1) When a contested case is ready for hearing, the clerk shall schedule the matter for a hearing at a time and place to be designated by the tribunal. The clerk shall send notice of the time, date, and place of a hearing to all parties or their attorneys or authorized representatives not less than 28 days before the hearing, unless otherwise provided by the tribunal.

(2) The tribunal may, on motion or its own initiative, adjourn a hearing.

R 792.10253 Subpoenas.

Rule 253. (1) On written request of a party to a contested case, the tribunal, through the clerk, shall, as provided by section 36 of the tax tribunal act, MCL 205.736, issue subpoenas for the attendance and testimony of witnesses and, if appropriate, the production of evidence at hearing or deposition, including, but not limited to, books, records, correspondence, and documents in their possession or under their control.

(2) A party may serve a subpoena by mailing or delivery as provided by rule 2.105 of the Michigan court rules. However, a party may not serve a subpoena less than 3 business days before a scheduled hearing, unless otherwise provided by the tribunal.

(3) Proceedings to enforce a subpoena may be commenced in the circuit court for the county in which the hearing is held.

R 792.10255 Conduct of hearings.

Rule 255. (1) All hearings before the entire tribunal shall be recorded either electronically or stenographically, or both, in the discretion of the tribunal.

(2) Without leave of the tribunal, a witness may not testify as to the value of property without submission of a valuation disclosure signed by that witness and containing that witness' value conclusions and the basis for those conclusions. This requirement does not preclude an expert witness from rebutting another party's valuation evidence. The expert witness may not, however, testify as to the value of the property at issue unless the expert witness submitted a valuation disclosure signed by that expert witness.

(3) If a witness is not testifying as to the value of property or as an expert witness, then his or her testimony in the form of opinions or inferences shall be limited to opinions or inferences that are rationally based on the perception of the witness and that are helpful to a clear understanding of his or her testimony or the determination of a fact in issue, as provided in rule 701 of the Michigan rules of evidence.

R 792.10257 Rehearings or reconsideration.

Rule 257. (1) The tribunal may order a rehearing or reconsideration of any decision or order upon its own initiative or the motion of any party filed within 21 days of the entry of the decision or order sought to be reheard or reconsidered.

(2) No response to the motion may be filed and there is no oral argument, unless otherwise provided by the tribunal.

R 792.10259 Witness fees.

Rule 259. A witness who is summoned to a hearing, or whose deposition is taken, shall receive the same fees and mileage as witnesses in the circuit courts of the state. A witness shall not be required to testify until the fees and mileage provided for have been tendered to him or her by the party at whose instance he or she has been subpoenaed.

SUBPART C. MATTERS BEFORE SMALL CLAIMS DIVISION.

R 792.10261 Scope.

Rule 261. The rules in subpart A and this subpart govern practice and procedure in all contested cases pending in the small claims division and shall be known as the small claims rules. If an applicable small claims rule does not exist, then the entire tribunal rules govern, except for rules that pertain to discovery, which, in the small claims division, is by leave of the tribunal only.

R 792.10263 Jurisdiction.

Rule 263. (1) A property tax appeal petition contesting a property's state equalized or taxable value may be heard in the small claims division if any 1 of the following properties is exclusively involved:

- (a) Real property classified as residential.
- (b) Real property that has a principal residence exemption, as provided in section 7cc of 1893 PA 206, MCL 211.7cc.
- (c) Real property classified as agricultural.
- (d) Real property with less than 4 rental units.
- (e) Any other property where the value in contention is not more than the amount provided by section 62 of the tax tribunal act, MCL 205.762.

(2) A non-property tax appeal petition may be heard in the small claims division if the amount of tax in dispute is not more than the amount provided by section 62 of the tax tribunal act, MCL 205.762, exclusive of interest and penalty charges.

(3) A property tax appeal petition contesting a special assessment may be heard in the small claims division if the amount of the special assessment in dispute is not more than the amount provided by section 62 of the tax tribunal act, MCL 205.762.

R 792.10265 Records.

Rule 265. (1) A formal transcript shall not be taken for any contested case conducted in the small claims division, unless otherwise provided by the tribunal.

(2) An informal transcript of a contested case conducted in the small claims division is not a record of the proceeding, unless otherwise provided by the tribunal.

R 792.10267 Fees.

Rule 267. (1) There is no fee for the filing of a property tax appeal petition, a motion, or a stipulation for entry of consent judgment in a small claims division proceeding contesting a property's state equalized or taxable value, if the property has, at the time of the filing of the petition, a principal residence exemption of at least 50% for all tax years at issue.

(2) There is no fee for the filing of a property tax appeal petition, a motion, or a stipulation for entry of consent judgment in a small claims division proceeding contesting the denial of a poverty exemption only.

(3) For all other small claims appeals, the following fees shall be paid to the clerk upon filing:

(a) The fee for filing a property tax appeal petition contesting a property's state equalized or taxable value for property classified as residential real is 50% of the filing fee provided in R 792.10217(a). If the petition contains multiple, contiguous parcels of property owned by the same person, there shall be an additional \$25.00 fee for each additional parcel, not to exceed a total filing fee of \$1,000.00.

(b) The fee for filing a property tax appeal petition contesting a property's state equalized or taxable value for property that is not classified as residential real is the fee provided in R 792.10217(a).

(c) The fee for filing a property tax appeal petition contesting the denial of a principal residence or qualified agricultural exemption is \$25.00.

(d) The fee for filing a property tax appeal petition contesting a special assessment or a non-property tax appeal petition is \$100.00.

(e) The fee for filing a property tax appeal petition contesting the classification of property is \$75.00.

(f) The fee for filing a stipulation for entry of consent judgment instead of a property tax appeal or non-property tax appeal petition is \$25.00.

(g) If a petition has been filed, the fee for filing a stipulation for entry of consent judgment is \$25.00.

(h) The fee for filing a motion for immediate consideration or a motion for summary disposition or partial summary disposition is \$50.00.

(i) The fee for filing a motion to withdraw a petition is \$0.00.

(j) The fee for the filing of a stipulation or motion by an attorney or authorized representative who has entered an appearance in a proceeding to withdraw from or be substituted for in that proceeding is \$0.00.

(k) The fee for the filing of all other motions is \$25.00.

(l) The fee for the filing of multiple motions in a single document is the largest fee that would have been charged if each motion had been filed separately.

(4) The fee for the certification of the record on appeal to the court of appeals is \$100.00.

(5) The fee for copies of pleadings and other documents is \$.50/page.

R 792.10269 Petitioner's election of small claims division.

Rule 269. A petitioner who wishes to have a matter heard in the small claims division must elect to do so.

R 792.10271 Protest to local board of review; subsequent year assessments.

Rule 271. (1) For an assessment dispute as to the valuation or exemption of property classified as commercial personal property, industrial personal property, or utility personal property, the property's assessment shall be protested to the local board of review unless the statement of assessable personal property is filed, as required by section 19 of the general property tax act, 893 PA 206, MCL 211.19, prior to the commencement of the board of review, as provided by section 35a of the tax tribunal act, MCL 205.735a.

(2) For an assessment dispute as to the valuation or exemption of property classified as agricultural real or personal, residential, real or timber-cutover real, the property's assessment shall be protested to the local board of review, unless otherwise excused by law.

(3) The appeal for each subsequent year for which an assessment has been established is added automatically to the petition for an assessment dispute as to the valuation or exemption of property at the time of hearing. For this subrule, an assessment has been established once the board of review has conducted its statutorily required March board of review meeting.

(4) The tribunal may, on request and for good cause shown, exclude subsequent years from consideration at the time of hearing, if the subsequent years can be handled more expeditiously in a subsequent contested case.

R 792.10273 Transfers.

Rule 273. (1) A party may, by motion and notice to the opposing party or parties, request a transfer of the contested case from the small claims division to the entire tribunal.

(2) If the motion is filed with the tribunal after the notice of hearing in the contested case has been issued by the tribunal, the parties shall appear at the hearing and be prepared to conduct the hearing, unless otherwise provided by the tribunal.

(3) If the request is granted, the moving party shall pay all entire tribunal filing fees and any reasonable costs incurred by the opposing party or parties as a result of the transfer, unless otherwise provided by the tribunal.

(4) With the permission of the petitioner, the tribunal may refer a contested case properly pending in the small claims division to the entire tribunal.

R 792.10275 Appearance and representation.

Rule 275. (1) Petitioner's failure to appear or be represented at a scheduled hearing may result in a dismissal of the contested case.

(2) The tribunal may, upon request of a party filed with the tribunal before the hearing scheduled in that contested case, conduct a hearing in the absence of a party. If a hearing is conducted with a party being absent, then the tribunal shall render a decision based on the

testimony provided by the opposing party or parties, if any, and all pleadings and written evidence properly submitted by all parties not less than 21 days before the date of the scheduled hearing or as otherwise provided by the tribunal under R 792.10287(1).

R 792.10277 Commencement of proceedings.

Rule 277. (1) The petition shall 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.

(2) The petition shall set forth the facts upon which the petitioner relies in making petitioner's claim for relief.

(3) For property tax contested cases, a copy of the notice or action taken by the local board of review shall be attached. For special assessment proceedings, a copy of the resolution confirming the special assessment roll shall be attached. For non-property tax proceedings, a copy of the final assessment notice or other order being appealed shall be attached.

(4) Any evidence attached to or submitted with a petition shall be served on the opposing party or parties or their attorney or authorized representative, as required by R 792.10287(1). Evidence not served on the opposing party or parties or their attorney or authorized representative may be excluded, as provided by R 792.10287(1).

R 792.10279 Answers.

Rule 279. (1) An answer to a petition shall be filed with the tribunal and served on the opposing party or parties within 28 days after the tribunal serves the notice of docket number on the respondent. Failure to file and serve the answer as required by this rule may result in the holding of respondent in default, as provided by R 792.10231.

(2) The answer shall be on a form made available by the tribunal or shall be in the form of a written response that is in substantial compliance with the tribunal's form.

(3) The answer shall set forth the facts upon which the respondent relies in defense of the matter.

(4) For property tax contested cases, a copy of the notice or action taken by the local board of review for the assessments being appealed shall be attached. For special assessment contested cases, the answer shall specify the statutory authority under which the special assessment district was created and a copy of the resolution confirming the special assessment roll shall be attached. For non-property tax contested cases, a copy of the final notice of assessment or other order being appealed shall be attached.

(5) Any evidence attached to or submitted with the answer must be served on the opposing party or parties or their attorney or authorized representative, as provided by R 792.10287(1). Evidence not served on the opposing party or parties or their attorney or authorized representative may be excluded, as provided by R 792.10287(1).

(6) Service of the answer and any evidence filed with the answer shall be made on the opposing party or parties unless an attorney or authorized representative has entered an appearance in the proceeding on behalf of that opposing party or parties and then service shall be made on the attorney or authorized representative.

(7) The party who files the answer shall also file with the tribunal a statement attesting to the service of the answer on the opposing party or parties or their attorney or authorized representative. The statement shall specify who was served with the answer and the date and method by which the answer was served. Failure to make proof of service does not affect the validity of the service.

R 792.10281 Stipulations.

Rule 281. A consent judgment may be entered upon submission of a stipulation with appropriate fee, if the stipulation is signed by all parties or their attorneys or authorized representatives and the stipulation is found to be acceptable to the tribunal. The stipulation shall 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.

R 792.10283 Hearing sites; accessibility; accommodations.

Rule 283. (1) For property tax contested cases, the hearing may be conducted telephonically, by video conferencing, or in-person. If the hearing is in-person, the hearing shall be conducted in the county in which the property is located or in a county contiguous to the county in which the property is located or at a site agreed upon by the parties and approved by the tribunal. A rehearing by a tribunal member shall be at a site to be determined by the tribunal.

(2) For non-property tax contested cases, the hearing may be conducted telephonically, by video conferencing, or in-person. If the hearing is in-person, the hearing shall be conducted at a site to be determined by the tribunal.

(3) For all contested cases, a video conference or in-person hearing shall be conducted in a location that is accessible to mobility-impaired individuals. Accessible parking shall also be available.

(4) A person who has a disability and who needs to be accommodated for effective participation in a hearing shall contact the tribunal in writing or telephonically not less than 7 days before the scheduled hearing date.

R 792.10285 Notice of hearing.

Rule 285. Notice shall be sent to the parties or their attorneys or authorized representatives of the time and date of the hearing, if telephonic, and the time, date, and place of the hearing, if by video conference or in-person, not less than 45 days before the hearing, unless otherwise ordered by the tribunal.

R 792.10287 Evidence.

Rule 287. (1) A copy of all evidence to be offered in support of a party's contentions shall be filed with the tribunal and served upon the opposing party or parties not less than 21 days before the date of the scheduled hearing, unless otherwise provided by the tribunal. Failure to comply with this subrule may result in the exclusion of the valuation disclosure or other written evidence at the time of the hearing because the opposing party or parties may have been denied the opportunity to adequately consider and evaluate the valuation disclosure or other written evidence before the date of the scheduled hearing.

(2) Service of the evidence shall be made on the opposing party or parties unless an attorney or authorized representative has entered an appearance in the contested case on behalf of that opposing party or parties and then service shall be made on the attorney or authorized representative.

R 792.10289 Exceptions; filing of exceptions; "good cause" defined; service of exceptions; location of rehearing.

Rule 289. (1) A party may submit exceptions to a decision by a referee or an administrative law judge, other than tribunal member, by filing the exceptions with the tribunal and serving a copy on the opposing party or parties within 20 days of the entry of the decision. The exceptions are limited to the evidence submitted prior to or otherwise admitted at the hearing and any matter addressed in the proposed opinion and judgment and shall demonstrate good cause as to why the decision should be adopted, modified, or a rehearing held. For purposes of this subrule, “good cause” means error of law, mistake of fact, fraud, or any other reason the tribunal considers sufficient and material.

(2) The opposing party or parties may file and serve a response to the exceptions within 14 days of the service of the exceptions on that party.

(3) Service of the exceptions or response shall be made on the opposing party or parties unless an attorney or authorized representative has entered an appearance in the contested case on behalf of that opposing party or parties and then service shall be made on the attorney or authorized representative.

(4) The party who files exceptions or a response shall also file with the tribunal, or include as a part of the exceptions or response, a statement attesting to the service of the exceptions or response on the opposing party or parties or their attorney or authorized representative. The statement shall specify who was served with the exceptions or response and the date and method by which the exceptions or response was served.

(5) A rehearing, if held, shall be conducted by a tribunal member in a manner to be determined by the tribunal and may be limited to the evidence considered at the hearing.