

December 29, 2006

Dear Tax Tribunal Practitioner,

Given this holiday season, we would like to take this opportunity to extend, on behalf of the Tribunal's members and staff, our best wishes to all parties and practitioners. We are, in the midst of these good tidings, saddened to announce the resignation of Sherry A. Lee as Tribunal member. Judge Lee has taken a position as City Assessor for the City of Southfield and we wish her the very best in her new position.

We are issuing today two *Tribunal Notices*. Tribunal Notice 2006-4 addresses the new protest and filing requirements beginning January 1, 2007. Tribunal Notice 2006-5 names the delivery services designated by the Tribunal for the filing of appeals during the 2007 tax year. Copies of the notices are attached for your convenience. The notices are also available on our website.

Finally, as previously discussed, there are a significant number of utility personal property "multiplier" appeals still pending before the Tribunal. The Tribunal has, over the last several years, worked with the parties in these appeals to facilitate their resolution. As a result of these efforts, the petitioners in these appeals and a number of respondents reached a "Global Settlement" framework. The Tribunal estimates that roughly half of these appeals have settled. The time period for local taxing units to accept the terms of the Global Settlement is set to expire at the end of 2006. ***The utility personal property "multiplier" appeals that are not settled by the end of 2006 will be placed on a hearing track and scheduled for prehearing conferences to be held in late spring of 2007.***

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.