



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH
LANSING

STANLEY "SKIP" PRUSS
DIRECTOR

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Dear Tax Tribunal Practitioner,

The Michigan Department of Treasury has recently filed approximately 10,000 new appeals in the Tribunal's Small Claims Division contesting the classification of the property subject to those appeals. In the near future, the Tribunal will begin sending copies of Treasury's completed Petition forms with any attachments and Answer forms to both the assessing officer for the appropriate local unit of government and the taxpayers for each property under appeal, as both the local unit and the taxpayer are considered to be parties (i.e., Respondents) in such cases. Both the assessing officer and the taxpayer are required to complete and return the Answer forms by the date indicated on the Answer form. Failure to complete and timely return the Answer forms may result in a default hearing or a hearing in which only one Respondent will be permitted to participate.

Additionally, please note:

- The Tribunal's new filing fees became effective October 19, 2009. These fees apply to any motions filed after that date or other action required by the Tribunal after that date regardless of when the appeal was originally filed.
- In many cases, the parties file with the Tribunal documentation indicating that discovery requests have been submitted to the opposing party and/or copies of the discovery requests. This documentation does not need to be filed unless it is offered in support of a motion to compel. The Tribunal requests that parties refrain from filing these documents unless it is in support of a motion as this causes additional staff time that could be spent more efficiently in other areas.
- Although Tribunal Notices were intended to "provide the public an understanding of the Tribunal's interpretation of the Tax Tribunal Act, MCL 205.701 *et seq*, or the Tax Tribunal Rules, 1979 AC R 205.1101, *et seq*, and to provide an understanding of the Tribunal's internal processing practices," some practitioners have contended that the Notices impose duties and obligations not required by the Tribunal's Rules of Practice and Procedure and that the Notices are, as a result, *de facto* rules that require promulgation. A review of the Tribunal Notices indicate that certain Notices or portions of certain Notices do impose new duties and obligations and abrogate existing duties and obligations under the Tribunal's recently revised Rules of Practice and Procedure. As such, the Tribunal will be rescinding and reissuing those Notices to reflect the Tribunal's intent, as indicated above.

If you have colleagues or acquaintances that would benefit from keeping up-to-date with Tribunal developments, simply have them send an e-mail message to Marijo Wakley at

MTT Listserve

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Page 2 of 2

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