



STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

GRETCHEN WHITMER  
GOVERNOR

ORLENE HAWKS  
DIRECTOR

Petitioner: MICHIGAN TAX TRIBUNAL

v MOAHR Docket No. \_\_\_\_\_

Respondent:

\_\_\_\_ PETITIONER'S PREHEARING STATEMENT

\_\_\_\_ RESPONDENT'S PREHEARING STATEMENT

Petitioner's representative: \_\_\_\_\_

Respondent's representative: \_\_\_\_\_

I. VALUATION INFORMATION:

A. The true cash value (TCV), assessed value (AV), and taxable value (TV) for each parcel and tax year at issue as established by the Board of Review:

Parcel Number: \_\_\_\_\_

Year	TCV	AV	TV

B. Your contentions of TCV, state equalized value (SEV), and TV for each parcel and tax year at issue:

Parcel Number: \_\_\_\_\_

Year	TCV	SEV	TV

C. Amounts in dispute for the tax year(s) at issue:

Parcel Number: \_\_\_\_\_

Year	TCV	SEV	TV

II. TAX INFORMATION:

A. Have taxes been paid for each property for each tax year at issue?

\_\_\_ Yes \_\_\_ No

III. FACTUAL STATEMENT OF CLAIMS:

A. Describe any additions or losses for each property for each tax year at issue (by parcel number and tax year): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

B. Classification of each property for each tax year at issue (by parcel number): \_\_\_\_\_

C. Current use of each property for each tax year at issue, if different than above (by parcel number): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

D. Contention of highest and best use for each property for each tax year at issue, if different than property's current use for each tax year at issue (by parcel number):  
\_\_\_\_\_  
\_\_\_\_\_

E. Your factual statement of claims in support of your contentions, including additions and losses, if any (i.e., what facts are you relying on in support of your claim or defense?):  
\_\_\_\_\_  
\_\_\_\_\_

F. If non-uniformity of assessment is alleged, what evidence will you rely upon in support of your contentions? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

IV. ISSUES TO BE LITIGATED:

A. Factual Issues:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

B. Legal Issues:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

V. DO THE PLEADINGS NEED TO BE AMENDED TO CONFORM TO THE EVIDENCE? \_\_\_ Yes \_\_\_ No

A. If yes, state all necessary amendments (a motion may be required to amend the pleadings): \_\_\_\_\_  
\_\_\_\_\_

VI. ARE THERE CONSOLIDATION ISSUES? \_\_\_ Yes \_\_\_ No

A. If yes, state the cases, by docket number, that should be consolidated with this case (a motion may be required to consolidate the cases): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

VII. PENDING OR ANTICIPATED MOTIONS OR OUTSTANDING DISCOVERY ISSUES, IF ANY:

A. Motions:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

B. Discovery:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

VIII. WITNESSES - IDENTIFY THE NAME AND ADDRESS OF ANY PERSON WHO MAY TESTIFY AND PROVIDE A GENERAL SUMMARY OF THE SUBJECT AREA OF THE TESTIMONY OF EACH PERSON IDENTIFIED:

A. \_\_\_\_\_

B. \_\_\_\_\_

C. \_\_\_\_\_

D. \_\_\_\_\_

E. \_\_\_\_\_

As provided by TTR 237, a person, other than a rebuttal witness, who is NOT identified as a witness in the prehearing statement, shall NOT be permitted to give testimony, *unless*, for good cause shown, the Tribunal permits the testimony to be taken.

IX. NUMBER OF DAYS REQUIRED FOR HEARING: \_\_\_\_\_

X. DISCLOSURE AND TAXATION OF COSTS:

By \_\_\_\_\_

Date \_\_\_\_\_

Failure to file and exchange this prehearing statement, as required by the Tribunal, shall result in the commencement of the prehearing conference as a show cause hearing. See TTR 231 and 237. See also MCL 205.732.