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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
CHRIS SEPPANEN
EXECUTIVE DIRECTOR

MICHAEL ZIMMER
DIRECTOR

February 4, 2015

Dear Tax Tribunal Practitioner:

As we begin a new year for tax appeals, we thought it made sense to inform and/or remind you of the following:

Process Issues

1. Consistent with prior years, the Tribunal will *not* be conducting any small claims hearings the weeks beginning March 9th and March 16th of 2015.
2. The Tribunal continues to have problems with spam filters and full email accounts. The Tribunal believes that it is the responsibility of each party to set an appropriate spam filter and clean out their email accounts on a regular basis to receive orders and decisions rendered by the Tribunal. Not only will the Tribunal not resend notices, orders, decisions, etc. where such correspondence from the Tribunal is rejected as spam or is returned because an e-mail account is full, the Tribunal will also generally not allow requests to adjourn hearings where emails were not received for these reasons.
3. If Respondent fails to appear at a scheduled small claims hearing, the Tribunal will conduct the hearing as a default hearing and will exclude all documentary evidence submitted by Respondent.
4. Because the assessment roll is not finalized by the March Board of Review until the end of March, stipulations that include the 2015 tax year will be denied if submitted before April 1, 2015.
5. Pursuant to TTR 271(3), for small claims appeals, tax years subsequent to the tax year initially under appeal are automatically included. Consistent with past practice, the Tribunal will automatically include the 2015 tax year in any small claims appeals filed during 2014, for hearings held after March 31, 2015.
6. If you paid a fee to the Tribunal by credit card and you are requesting a refund of that fee, you must submit the payment confirmation number with the refund request.
7. As we have previously noted, the Tribunal has created and is now using new forms in both the Small Claims and Entire Tribunal Divisions. If you are using an old version of a Tribunal form and required information is missing, the Tribunal will be placing the party in default for failing to file the proper form or a form in substantial compliance with the proper form.

LARA is an equal opportunity employer/program.
Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.

When searching for a docket in the Tribunal's online docket look-up, your search request should be in the following format: City of XXX, Twp. of XXX (note the period after Twp.), Township of XXX, or County of XXX.

Veteran's Exemption

An issue has arisen regarding application of the Veteran's Exemption (MCL 211.7b) to parcels contiguous to the parcel upon which the residence sits. The Tribunal interprets applicable statute as allowing the veteran's exemption only for the "homestead" of a disabled veteran who satisfies all of the eligibility requirements of the statute. The Tribunal relies on MCL 211.7a(1)(c) which defines "homestead" to be the dwelling which is owned and occupied as the principal domicile by the owner of the property. Thus, the Tribunal finds that parcels contiguous to the parcel with Petitioner's dwelling do not qualify for the exemption.