



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

January 14, 2019

Dear Tax Tribunal Practitioner:

Happy New Year, and welcome to 2019. With the coming of a new year, we have some items of interest.

New Telephone Number

As reported in our last GovDelivery, our new telephone number is (517) 335-9760, and is live commencing on January 15, 2019. The old number will forward calls for a limited time thereafter. Our website and correspondence will reflect the new number early in 2019.

New Tribunal Member

The Tribunal is pleased to announce the appointment of Michelle Lange of East Lansing to the Tribunal as a General Member. Prior to her appointment in December, she was the Deputy Director of Legislative Affairs for Governor Snyder. She has held various positions throughout state government for the last 20 years, including 12 years on staff in the Michigan Senate where she served under two majority leaders. We look forward to Judge Lange applying her experience to the Tribunal.

Additional Time for Post-Valuation Discovery

The Tribunal will be expanding the period in which post-valuation discovery will take place from 60 days to 90 days on future prehearing calls, as soon as software updates will allow.

Appearance by email

Practitioners appearing in cases that have already been commenced have been unable to appear through the My Caseload filing system. Because of this limitation, we have required appearances to be filed by snail mail or in person. As part of our continuing effort to streamline our procedures and to make us more user-friendly, appearances may now be emailed on pending cases at our general email, taxtrib@michigan.gov. Practitioners are still required to notify opposing counsel and the current representative, and to include a proof of service confirming this notification.

Subpoena “pick-up” by email

Subpoenas will now be emailed to requesting parties. The requesting party remains responsible for properly serving the subpoena. In the past, practitioners were required to wait for mail delivery, or to pick up subpoenas in-person. As these documents are time-sensitive, this practice has been problematic, especially for practitioners without a Lansing office.



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Court of Appeals Decisions

Appeals from the STC

City of Dexter v Chelsea Health & Wellness Foundation, unpublished per curiam opinion of the Court of Appeals, issued December 20, 2018 (Docket No. 342364).

Petitioner appealed the Tribunal's order granting summary disposition to Respondents. Petitioner had filed an application to the State Tax Commission ("STC") seeking to place an assessment on the roll under MCL 211.154(1), arguing that under MCL 211.181, a for-profit entity was a user of tax-exempt property. The STC denied the application and petitioner appealed to the Tribunal. The Tribunal dismissed the case for lack of jurisdiction because MCL 211.154 only allows an aggrieved taxpayer to appeal to the Tribunal, and Petitioner was not a taxpayer. The Court held that MCL 211.154 did not grant an assessing authority the right to appeal a STC decision to the Tribunal because MCL 211.154(7) only allows the Tribunal to hear an appeal of a STC decision when brought by a taxpayer. For an assessor to appeal a STC decision, it must bring the case in circuit court.