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MICHIGAN ADMINISTRATIVE HEARING SYSTEM
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Dear Tax Tribunal Practitioner:

Caseload/E-Filing

The Tribunal has recently updated its FAQs regarding our new Caseload document management system and e-filing. One important update relates to an ongoing issue users have encountered regarding the MyCases tab of the e-filing account. The response regarding why your cases do not show up in the MyCases section states that:

The address, as reflected in your user account must match, exactly, the way the address is reflected in the Tribunal's case management system. One frequently found error is that the street address must be in Address Line 1. Please do not include any business, local unit, or firm names in any of the three address lines. If you need assistance in comparing your account with the Tribunals, please call the Tribunals' main line and ask to speak with Connie or Cindy.

Other FAQ additions pertain to service of the answer to a petition, receiving electronically served documents and notices, and refunds of credit card payments. Please refer to the revised FAQ on our website for further detail.

Small Claims Appeals

In its September 4, 2014 GovDelivery, the Tribunal announced new guidelines pertaining to telephonic hearing requests in Small Claims cases. The Tribunal received feedback on the new guidelines and found some changes are necessary. MCL 205.762(3) states that "[b]y leave of the tribunal *and with the mutual consent of all parties*, a residential property and small claims division proceeding . . . may take place by the use of amplified telephonic . . . equipment." [Emphasis added.] In light of the plain meaning of this statute, the Tribunal has determined that it will no longer consider a party or representative's proximity to the hearing site in determining whether to grant or deny the request for a telephonic hearing. Rather, the Tribunal will grant telephonic requests only when the opposing party concurs to the alternative-style proceeding. Additionally, the Tribunal has decided these new guidelines are applicable to telephonic hearings requests *and* requests to be heard on the file.

If a party wishes to be heard by telephone or on the file, a request must be filed and served on the opposing party and the Tribunal, on or before 28 days prior to the hearing. This will allow the opposing party sufficient time to give its concurrence (if a stipulated request is not filed) or object to the request. In this regard, the

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opposing party must file and serve on the Tribunal and the opposing party its objection to the request on or before 14 days prior to the hearing. Note that the objection must establish good cause to deny the request. Concurrence will be considered by the Tribunal to constitute a stipulated request, written agreement with the requested method (telephonic or heard on file) or a lack of objection to the request. The Tribunal will issue an order granting or denying the request. Please note that the order pertains to *the requesting party only*. Even if the opposing party provides concurrence, that party will still be scheduled to be heard via an in-person hearing. Each party must separately request to be heard by telephone or on the file or provide a stipulated request that *both parties* agree to be heard by telephone or in person.

Separately, Respondents are reminded that they are required to file an Answer to a Petition, that the Answer should be on a form prescribed by the Tribunal or in a form consistent with the Tribunal's Answer form, and that the Answer must be signed. A failure by Respondent to file an Answer, or the failure to file a proper Answer, or the failure to sign the Answer, will result in Respondent being held in default.

Entire Tribunal Appeals

Because of issues that arose earlier this year in the scheduling of cases for prehearings, essentially no cases were scheduled by Prehearing General Call ("PHGC") for November prehearings; therefore, no cases will be assigned to judges during October for scheduling of November prehearings.

For your information, all ET appeals filed in 2013 which have not been placed in abeyance will have been placed on a Prehearing General Call by the end of November 2014. If you are aware of an appeal filed for 2013 which has not been placed on a PHGC by then, please let us know. Appeals filed for 2014 will begin being scheduled on PHGC during December 2014.

Several months ago, the Tribunal adopted a practice (which the Tribunal believes has been very successful) whereby parties who timely file their Prehearing Statements and Valuation Disclosures can request that their Prehearing Conference be held telephonically. Because of its success, the Tribunal believes that a further change in process is warranted. Therefore, beginning with Notices issued in December 2014 for January 2015 prehearings, the Tribunal will schedule Prehearing Conferences as telephonic for a party who has timely filed its Prehearing Statement and Valuation Disclosure. Notices of Prehearing Conference will be revised accordingly, and will include a provision allowing a party to request an in-person prehearing where the prehearing has automatically been scheduled as telephonic. Thus, there will be no need for a party who has timely filed its Prehearing Statement and Valuation Disclosure to specifically request a telephonic Prehearing Conference.