

GRETCHEN WHITMER GOVERNOR

## STATE OF MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS LANSING

ORLENE HAWKS DIRECTOR

April 22, 2019

Dear Tax Tribunal Practitioner:

Happy Earth Day to you.

The Michigan Tax Tribunal has been housed within the Michigan Administrative Hearing System (MAHS). Effective today, under EO 2019-06, MAHS and the Office of Rules and Reinvention (ORR) combined to become the Michigan Office of Administrative Hearings and Rules (MOAHR). MOAHR is a Type 1 Agency within the Department of Licensing and Regulatory Affairs. The MAHS physical offices remain the same; ORR offices moved to the Ottawa Building last week. The Tribunal's location and all contact information will remain the same.

As part of MOAHR, we look forward to continuing our old mission of resolving tax disputes under Michigan law and precedent, in a fair and timely manner, as well as fulfilling our new mission: to provide all citizens in need of administrative hearings and rules with a timely, professional, sound, and respectful process.

As of today, case docket numbers, which used to be MTT docket numbers and more recently, MAHS docket numbers will now be MOAHR docket numbers.