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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHAEL ZIMMER
EXECUTIVE DIRECTOR

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DIRECTOR

July 1, 2014

Dear Tax Tribunal Practitioner:

As most of you know, Kimbal R. Smith III, former Chair and Member of the Tribunal, suffered a stroke in late October 2013. Although Judge Smith's recovery from his stroke continues, he is unable to return to work at the Tribunal. Therefore, Judge Smith resigned as a Tribunal Member on June 14, 2014. Please join us in thanking Judge Smith for his many years of service to the Tribunal, the tax community, and the State of Michigan, and in wishing him well in his continuing recovery.

You should also be aware that Judge Paul McCord has resigned from the Tribunal effective July 1, 2014. To replace Judge McCord, Governor Snyder has appointed Dave Marmon to serve the remainder of Judge McCord's term. Judge Marmon practiced law with the Hoffert and Associates firm and brings many years of tax experience to the Tribunal. Judge Marmon's complete bio can be found on the Tribunal's website.

Finally, Governor Snyder has reappointed current Tribunal Chair Steve Lasher for a second four-year term. Judge Lasher will continue to serve as Chair of the Tribunal.

Caseload/E-Filing

If you paid Tribunal fees with a credit card and are now requesting a full or partial refund, please be aware that the refund will be credited to your credit card rather than by the issuance of a check. Also, when requesting a refund of fees paid by credit card, please include your confirmation of payment or confirmation number with your request.

Recent Court of Appeals Decisions*/Legislation

Public Act 164 of 2014. Signed by Governor Snyder on June 12, 2014, PA 164 revises MCL 211.34d to provide that effective January 1, 2014, "losses" for purposes of calculating taxable value will no longer include decreases in a property's occupancy rate. Thus, neither occupancy rate increases nor decreases will be included in the calculation of a property's taxable value.

*Because of the volume of appellate decisions issued in recent weeks relevant to the Tribunal, a separate summary/analysis of these cases will be included in a GovDelivery to be issued within the next two weeks.

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