



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM

SHELLY EDGERTON  
DIRECTOR

August 29, 2017

Dear Tax Tribunal Practitioner:

Tax Tribunal Offices

The Tribunal's staff will be participating in off-site training on Thursday, August 31 and Friday, September 1 and on Monday, September 4 the office will be closed in observance of Labor Day. All e-mails and phone calls received during this time will be responded to on Tuesday, September 5. We appreciate your patience and apologize for this inconvenience.

Proof of Service

The Tribunal has seen an increase in the amount of Proofs of Service being filed which indicate the document filed is being served on the opposing party by the Tribunal's e-filing system. Please note the Tribunal's e-filing system **does not** serve e-filed documents on your behalf. All e-filed documents must be served on the appropriate parties, by the filing party, by either hard copy or electronic service, if the parties have agreed to electronic service.

Court of Appeals Decisions

Mutual Mistake of Fact

*MGM Grand Detroit LLC v City of Detroit and Department of Treasury*, unpublished opinion per curiam of the Court of Appeals, issued August 22, 2017 (Docket No. 332000).

Petitioner appealed the Tribunal's Final Opinion and Judgment, which granted summary disposition in favor of Respondent pursuant to MCR 2.116(C)(8). Petitioner argued that the Tribunal erred in finding that Petitioner had not pled a mutual mistake of fact so as to invoke its jurisdiction under MCL 211.53a. Noting that a mutual mistake of fact is "an erroneous belief, which is shared and relied on by both parties, about a material fact that affects the substance of the transaction," the Court of Appeals agreed. "MGM alleged that the assessor and MGM mutually (i.e., both) shared and relied on an erroneous belief that all three Detroit casinos would be assessed using a uniform method of assessment and the assessments would be uniform. MGM asserted that their mutual reliance on this belief later turned out to be a mistake, given that the assessed value of MGM's property is disparate with the assessed values of the other two Detroit casinos and the record sheets show a significant disparity for no known reason. MGM further asserted that the mistaken belief(s) affected the substance of MGM's assessment."