



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

XXXXXXXXXX,
Petitioner,

MICHIGAN TAX TRIBUNAL
SMALL CLAIMS DIVISION

v

MOAHR Docket No.: XX-XXXXXX

XXXXXXXXXX,
Respondent.

NOTICE OF IN-PERSON HEARING

The Tribunal has scheduled a hearing to be conducted in-person as follows. Hearings are generally 30 minutes in length.

HEARING DATE:	
HEARING TIME:	
HEARING LOCATION:	

Note: Hearings scheduled for a day that the Tribunal's Lansing office is closed due to a State declared emergency (i.e., snow, etc.) will be treated as adjourned and will be rescheduled.

This is an important legal document. Please have someone translate the document.

Este es un documento legal importante. Por favor, haga traducir este documento.

এটি একটি গুরুত্বপূর্ণ আইনি দলিল, অনুগ্রহ করে কেউ দলিলটিকে অনুবাদ করুন।

هذا هو وثيقة قانونية هامة يرجى لديك شخص تترجم الوثيقة.

Ito ay isang mahalagang legal na dokumento. Mangyari lamang na magkaroon ng isang tao isalin ang dokumento.

HEARING INFORMATION – PLEASE READ IMMEDIATELY

GENERAL INFORMATION: An impartial hearing will be conducted in accordance with the Michigan Administrative Hearing Rules (R 792.10101-R 792.11289) and the Michigan Administrative Procedures Act, MCL 24.201 *et seq.* The Michigan Rules of Evidence and the Michigan Court Rules may be applicable. A party is expected to exercise proper respect and courtesy toward other parties, witnesses and administrative law judges, which includes attending the hearing on time, silencing cell phones, and dressing in appropriate clothing for in-person hearings.

REPRESENTATION: You may have an attorney or anyone else of your choice represent you at the hearing. The Michigan Office of Administrative Hearings and Rules (MOAHR) does not recommend or appoint representatives for you and will not pay for your representative.

WITNESSES: You may bring anyone with you to the hearing to speak in support of your case. However, the time to present your case is limited and additional time may not be provided to accommodate witness testimony.

DOCUMENTATION: Parties are required to submit all documents in support of their contentions to the Tribunal and the opposing party at least 21 days before the hearing date **even if the documents had been submitted to the local Board of Review or the Michigan Department of Treasury**. If the documents are not timely submitted to the Tribunal and the opposing party, the documents may be excluded. Documents may be submitted by mail or through the Tribunal's e-filing system. Documents may be sent to the opposing party by mail or by e-mail, if the parties agree to submission by e-mail.

If a hearing had previously been scheduled in this case and adjourned, and the adjournment order indicates that the parties are precluded from submitting any further documentary evidence, no further documentary evidence will be accepted even if filed and exchanged, as indicated above.

Inclusion of Subsequent Tax Years: Subsequent tax year assessments are automatically included in a valuation appeal once the assessment has been established for that tax year. For purposes of administrative efficiency, the Tribunal considers this date April 1st. As such, the parties should be prepared to discuss all additional assessments at hearings to be conducted on or after April 1st. If the hearing is to be conducted prior to April 1st, taxpayers would be required to file a new petition and, if necessary, protest the subsequent tax year assessment at the March Board of Review for that tax year.

MOTIONS/REQUESTS: A motion is a written request filed by a party asking the Tribunal to take certain action. The following motions and requests (including subpoenas) may be filed by either party regarding the scheduled hearing. Motions and requests may be submitted by mail or through the Tribunal's "e-filing" system, if available. If a motion or request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing.

1. Motion to Adjourn: A party may request the hearing be rescheduled (i.e. adjourned). The motion must be submitted to the Tribunal and the opposing party at least 28 days before the hearing unless there are emergency circumstances. The emergency circumstances must be detailed to justify the granting of what would otherwise be considered a late motion. A \$25 fee is required for the filing of the motion unless the case involves the valuation of property and the property at issue had a principal residence exemption of at least 50% at the time the petition was filed or the sole issue being appealed relates to a poverty exemption. If the motion is not granted or the Tribunal has not notified the parties that it has been granted, the parties are required to attend the hearing.

2. Hear on File Option: If a party is unable to attend a hearing, that party may participate in the hearing by submitting a written request asking to have that party's side of the case "heard on the file". The opposing party must agree to the request. The request must be submitted to the Tribunal and the opposing party at least 28 days before the hearing. The opposing party may file a concurrence or objection to the request within 14 days of the service of the request on the opposing party. An opposing party's failure to timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the Tribunal will conduct the hearing to take the testimony of the opposing party and render a decision based on that testimony and the documents timely submitted by both parties. If a local unit of government submits a "hear on file" request, the request will not be granted unless Respondent provides to the Tribunal and Petitioner in writing the assessments as established by the Board of Review for each tax year at issue.

3. Telephonic Hearing Option: A party may submit a written request for a telephonic hearing. The opposing party must agree to the request. The request must be submitted to the Tribunal and the opposing party at least 28 days before the hearing and indicate the telephone number to be used for the hearing. The opposing party may file a concurrence or objection to the request within 14 days of the service of the request on that party. An opposing party's failure to timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the hearing will be conducted telephonically for the requesting party only and may be rescheduled for another day and time.

4. Withdrawal of Case: If Petitioner no longer wants to continue with the appeal, Petitioner may submit a written request to withdraw the case. Respondent must agree (i.e. concurrence) to the withdrawal. The request must be submitted to the Tribunal and served on Respondent at least 14 days before the hearing. Respondent may file a concurrence or objection to the request within 7 days of the service of the request on that party. If Respondent does not timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the case will be dismissed. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing.

SETTLEMENT: Parties may submit a written agreement settling a case (i.e., stipulation). The stipulation must be on a form made available by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form and be signed by the parties' attorneys or authorized representatives, if they have attorneys or authorized representatives, or by the parties, if they do not have attorneys or authorized representatives. There is a \$25 fee for the filing of the stipulation if you were required to pay a petition filing fee at the start of the case. If the stipulation with appropriate filing fee is received by the Tribunal or the parties email a copy of the signed stipulation to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the scheduled hearing, the hearing may be adjourned. Parties that email a copy of a signed stipulation to the Tribunal for purposes of adjourning a hearing are also required to submit the original signed stipulation with appropriate filing fee, if required. The stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment.

FAILURE TO APPEAR: The failure of a party to timely appear or otherwise participate in a hearing will result in adjournment of the hearing and the holding of that party in default. The defaulted party will be given an opportunity to show good cause for the failure to appear. Failure to respond or show good cause may result in dismissal of the case or the conducting of a default hearing.

REASONABLE ACCOMMODATION: All hearings are conducted in a barrier-free location in compliance with the Americans with Disabilities Act. An individual requiring reasonable accommodation for effective participation in a hearing, including accessible documentation such as braille, large print, electronic or audio reader, should contact the MOAHR by telephone at (517) 335-9760, or complete and submit an accommodation request form at

https://www.michigan.gov/documents/lara/Disability_Accommodation_FORM_v1_2_464017_7.doc within five (5) days of receipt of the Notice of Hearing to ensure availability of accommodation.

PRIVACY OF INFORMATION: In order to conduct a comprehensive and fair hearing, a party's private or confidential information, such as health or financial information, may be disclosed to the Tribunal and other parties and their attorneys or representatives. The MOAHR will use the private information solely for purposes related to the hearings process. A party may file a motion to request that a public hearing be closed in part or file a motion for protective order to deem certain information private and confidential in order to afford that information special protection.

CONTACT INFORMATION:

Michigan Tax Tribunal

Mailing Address: P.O. Box 30232, Lansing, MI 48909

Phone: (517) 335-9760

E-Mail: taxtrib@michigan.gov

Website: www.michigan.gov/taxtrib

E-Filing: www.etaxappeal.lara.state.mi.us

Office Hours: 8:00 a.m. – 5:00 p.m., our office is closed from 12:00 p.m. – 1:00 p.m.

Date Entered: