



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MARLON I. BROWN, DPA  
DIRECTOR

NOTICE OF DECEMBER 1-15, 2026 PREHEARING GENERAL CALL AND ORDER  
OF PROCEDURE FOR NON-PROPERTY TAX AND  
PROPERTY TAX EXEMPTION CASES

To the parties in the cases listed below:

Please be advised that the cases listed on the attachment have been placed on a two-week Prehearing General Call commencing **December 1, 2026**. Parties will be notified at least one week before they are scheduled to appear, and scheduling will not necessarily occur in the order in which the cases are listed below.

Users who file documents with the Tribunal are advised that **filed documents are public records and will appear for public viewing on the Tribunal's Tax Docket Lookup**. If a user wishes to file a document for consideration by the Tribunal and prevent its publication on the Tax Docket Lookup, the user **MUST** file a Motion for Protective Order under MCR 2.302(C)(8). If a Protective Order is issued, documents covered by the order will not be published. Documents filed prior to the issuance of a Protective Order will be published.

In accordance with MCR 1.109(D)(9) and TTR 209, the responsibility for excluding or redacting personal identifying information (PII) from all documents filed with or offered to the Tribunal **rests solely with the parties and their attorneys**. The Tribunal is **not** responsible for or required to review, redact, or screen documents at the time of filing for PII whether filed electronically or on paper. A party, representative, or interested person (i.e. third party not part of an appeal) may request that the Tribunal redact PII contained in a previously filed document by submitting a **Request for Redactions**. The Request for Redactions form is available on the Entire Tribunal and Small Claims pages of the Tribunal's website.

IT IS ORDERED that discovery is CLOSED on **October 1, 2026**, which means all discovery has been requested, all motions to compel have been filed, and all requested or ordered discovery has been exchanged by that date.

IT IS FURTHER ORDERED that the parties shall file and exchange their Prehearing Statements by **October 1, 2026**. Witnesses, with the exception of rebuttal witnesses, will not be allowed to testify unless disclosed in the Prehearing Statement and the Prehearing Statement is furnished in accordance with this Order except upon a finding of good cause by the Tribunal. Failure to file the Prehearing Statement may result in holding a party or parties in default, as provided by TTR 237.

IT IS FURTHER ORDERED that the deadline for filing and serving a Motion for Summary Disposition is **November 2, 2026**.<sup>1</sup>

IT IS FURTHER ORDERED that responses to a Motion for Summary Disposition must be filed and served **within 21 days** of service of the Motion for Summary Disposition.

IT IS FURTHER ORDERED that a case listed on this call that is not scheduled for a date certain Prehearing Conference during the time frame indicated above may be scheduled for a date certain Prehearing Conference at any time subsequent to the completion date for this Prehearing General Call. Parties will, however, be notified in writing approximately one week before they are scheduled to appear.

IT IS FURTHER ORDERED that if a Motion for Summary Disposition is filed by the deadline established herein, a Prehearing Conference will not be scheduled until after the Motion is ruled upon.

By: Patricia L. Halm  
Patricia L. Halm, Tribunal Chair

Entered: March 20, 2026

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<sup>1</sup> Pursuant to TTR 225(5): "Except as ordered by the tribunal, the combined length of any motion and brief or response and brief may not exceed 20 pages doubled-spaced with 1-inch margins and 12-point type, exclusive of attachments and exhibits. Case quotes and footnotes in a brief may be single-spaced." See also MCR 2.119.

CASES ON THE DECEMBER 1-15, 2026 PREHEARING GENERAL CALL:

<b>Case Number</b>	<b>Case Title</b>
25-003724	Great American Insurance Company vs Michigan Department of Treasury
24-004252	Fossores vs City of Jackson
26-000088	Christ Church Ann Arbor vs City of Ann Arbor