

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL
SMALL CLAIMS DIVISION

John and Jane Doe,
Petitioner,

v

MTT Docket No. ##-#####

City of Anywhere,
Respondent.

NOTICE OF IN-PERSON HEARING

The Tribunal, having given due consideration to the file in the above-captioned case, finds that the case has been scheduled for an in-person hearing as follows:

HEARING DATE:	
HEARING TIME:	
HEARING LOCATION:	

INCLUSION OF ADDITIONAL TAX YEARS: Subsequent tax year assessments are **automatically included** in a valuation appeal **once** the assessment has been established by the March Board of Review (“MBOR”) for that tax year. As such, the parties **should be prepared** to discuss **all** additional assessments at hearings held after the MBOR has concluded its meetings for those tax years.

SUBMISSION OF EVIDENCE: Parties are **required** to submit **all** documents they intend to offer in support of their contentions to the Tribunal **and** the opposing party **at least 21 days in advance of the hearing** EVEN IF THE DOCUMENTS HAD BEEN SUBMITTED TO THE LOCAL BOARD OF REVIEW. If the documents are **not** timely filed **and** exchanged, the documents may **not** be considered in the rendering of the decision. Documents may be submitted by mail or through the Tribunal’s “e-filing” system, if available. The Tribunal’s mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal’s website is www.michigan.gov/taxtrib. Documents **may** be submitted to the opposing party by mail or e-mail, **if** the parties agree to submission by e-mail.

FAILURE TO APPEAR: If a petitioner fails to appear for or otherwise participate in a scheduled hearing, the case **may** be dismissed. If a respondent fails to appear or otherwise

participate, the hearing will still be conducted and a decision rendered on the testimony provided and documents timely submitted.

BURDEN OF PROOF: Petitioners have the burden of submitting affirmative evidence (i.e., testimony and/or documents) in support of their contentions. See MCL 205.737.

ADJOURNMENT REQUEST: You **may** submit a written request to adjourn a hearing (i.e., motion). The motion **must be received** by the Tribunal **no** later than the business day **immediately preceding** the day of the hearing. There is a \$25 fee for the filing of the motion **unless** the case involves the valuation of property and the property at issue has a principal residence exemption of at least 50% for the tax year or tax years at issue. Further, the motion may **not** be granted. If the motion is **not** granted **or** the Tribunal has **not** notified you that it has been granted, **you are required to attend the hearing**. If the motion is granted, the parties **may be precluded** from submitting any further documents. Motions may be submitted by mail or through the Tribunal's "e-filing" system, if available. The Tribunal's mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal's website is www.michigan.gov/taxtrib.

HEAR ON FILE OPTION: If you are unable to attend a hearing, you **may** submit a written request asking to have your case "heard on the file" based on the documents you have timely submitted. Such requests are routinely granted **if** received prior to the hearing. 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** property record cards for all tax years at issue have been submitted. 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**.

TELEPHONIC HEARING OPTION: If an in-person hearing has been scheduled, a party **may** submit a written request for a telephonic hearing. The request **must** be submitted **at least 21 days in advance of the hearing and** indicate the telephone number to be utilized for the hearing. If the request is timely, it **may** be granted. **If granted**, the hearing will be conducted telephonically for the requesting party **only** and **may** be rescheduled for another day and time.

IN-PERSON HEARING OPTION: If a telephonic hearing has been scheduled, a party **may** submit a written request for an in-person hearing. The request **must** be submitted **at least 21 days** in advance of the hearing. **If** the request is timely, it **will** be granted. **If granted**, the hearing will be conducted in-person for the requesting party **only** and **may** be rescheduled for another day and time.

WITHDRAWAL OR SETTLEMENT: Petitioners **may** submit a written request to withdraw a case (i.e., motion). The motion **must** be submitted to the Tribunal **and** the respondent **at least 21 days in advance of the hearing**. If the motion is **not** timely, it will be denied. If the motion

is timely, it **will** be granted **unless** the respondent objects to the request **and** the Tribunal finds that the objection was made for good cause. There is **no** fee for the filing of a withdrawal request. Parties **may also** submit a written agreement settling a case (i.e., stipulation). The stipulation **must be signed by all parties**. Further, there is a \$25 fee for the filing of the stipulation **unless** the case involves the valuation of property and the property at issue has a principal residence exemption of at least 50% for the tax year or tax years at issue. The stipulation will be reviewed and, **if accepted**, the Tribunal **will** issue a consent judgment. **If** the stipulation is **not** accepted, the Tribunal will reschedule any adjourned hearing. In that regard, a hearing will **not** be adjourned **unless** the Tribunal receives the stipulation with appropriate filing fee or the parties fax a copy of the stipulation to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the hearing.

AMERICANS WITH DISABILITIES ACT: Persons with disabilities requiring special accommodations **must** contact the Tribunal at 517-636-7551 **at least forty-five (45) days** before the hearing to request any required special accommodations. Ask to speak with the disability coordinator.

Failure to comply with this Order **may** result in the dismissal of the case **or** the conducting of a default hearing. See the Tribunal's Rules of Practice and Procedures (i.e., TTR 261 and 231) and MCL 205.732. If you have any questions regarding this or any other Tribunal matter, please visit our website at the address indicated above or call the Tribunal at 517-636-7551.

IT IS SO ORDERED.

By: _____
Steven H. Lasher, Tribunal Chair

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