

January 27, 2005

Dear Tax Tribunal Practitioner,

We are starting the New Year with the issuance of two new *Tribunal Notices*. The first notice addresses the Tribunal's recent revision of its policy regarding defects and "system" defaults. The second notice addresses the procedure for the delivery of exhibits and voluminous pleadings to the Tribunal's Lansing office.

As a part of the Tribunal's efforts to provide more meaningful access, the Tribunal's Chair, Jack Van Coevering, Tribunal Member, Sherry Lee, and the Tribunal's Chief Clerk, Peter Kopke, recently met with the Executive Committee of the Michigan Assessor's Association to begin discussions of 6 initiatives, separate and apart from the proposed rule revisions, that would facilitate adjudication in the Tribunal. These initiatives include revising the Tribunal's fee structure to provide for the payment of a single flat fee to initiate an appeal at the Tribunal; providing litigants a choice of appealing directly to the Tribunal; increasing the threshold "amount in contention" jurisdictional limitations for the Tribunal's Small Claims Division; establishing procedures for telephonic Small Claims hearings; permitting litigants to utilize a Small Claims procedure for cases filed in the Entire Tribunal; and establishing safeguards for conducting mediation at the Tribunal. Although the Tribunal has revised its policy regarding defects and "system" defaults, further streamlining cannot occur without adopting rule and statutory revisions. We hope to discuss these initiatives with stakeholder groups throughout the year.

The Tribunal has received a number of excellent suggestions on revising the new Small Claims petition and answer forms. Based on those suggestions, the Tribunal has simplified these forms. The simplified forms will be utilized beginning with the 2005 filing season. Thanks for the input.

As reported earlier, the Tribunal has experienced on-going computer problems as a result of our move and the creation of a new work space. These problems are related to the implementation of Windows XP and are being addressed daily by the State's Department of Information and Technology. The problems have both delayed the issuance of the new Small Claims answer forms and resulted in sending large numbers of answer forms to individual assessors. In recognition of the difficulties associated with responding to such large numbers in a timely fashion, the Tribunal will consider granting limited extensions of time to complete and return these answer forms. Please contact us in writing to request an extension. No motion or filing fee will be required.

The Tribunal has, as you know, adjourned prehearings and hearings scheduled in all pending utility personal property appeals to allow the petitioners in those cases to reach settlements or file stipulations to dismiss. These adjournments were the direct result of the "utility multiplier" status conferences being conducted in *Consumers Energy Co, et al v City of Madison Heights*. The final status conference is scheduled for February 3,

2005. Based on the outcome of that conference, the Tribunal will determine when the prehearings and hearings will be rescheduled.

Finally, it is with sadness that the Tribunal announces the resignation of Richard A. Southern as the Tribunal's Appraiser Member and the retirement of the Tribunal's Deputy Chief Clerk, Hilda Burroughs. Judge Southern has taken a position with Oakland County as the Chief Deputy to Oakland County Clerk, Ruth Johnson, while Ms. Burroughs has opted for a more leisurely life style. Their many contributions to the Tribunal will be missed. And for those of you who have relied on Hilda's assistance in the past, please contact Marijo Wakley, as Ms. Burroughs' duties and responsibilities are now under Marijo's capable supervision and care.

Your input is important to us. If you have members, colleagues or acquaintances that would benefit from keeping up-to-date with Tribunal developments, simply send an e-mail message to Marijo Wakley at [mewakle@michigan.gov](mailto:mewakle@michigan.gov) with "SUBSCRIBE" in the subject line. To unsubscribe, simply reply to this e-mail with the word "UNSUBSCRIBE" in the subject line.