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GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHAEL ZIMMER  
EXECUTIVE DIRECTOR

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DIRECTOR

April 15, 2013

Dear Tax Tribunal Practitioner:

As indicated in the March 21, 2013, *ListServe*, meetings were conducted in Novi on April 5, 2013, and Grand Rapids on April 12, 2013, to discuss the recent revisions to the Tribunal's Rules of Practice and Procedure. Both meetings were well attended and the Tribunal would once again like to thank the Novi City Assessor, Glenn Lemmon, and the Grand Rapids City Assessor, Scott Engerson, for their hospitality in hosting those meetings. More importantly, *the Tribunal will, as indicated during those meetings, be enforcing the Rule pertaining to the inclusion of the parties' final witness lists in the required prehearing statements (i.e., TTR 231) effective for prehearing statements to be filed after the date of this ListServe.* Further, the Tribunal is, based on comments received at those meetings, clarifying the treatment of petitions and motions when the filing fees required by TTR 227, 219, 225, 261, 267, and 277 have not been properly paid as follows:

### **Petitions**

To initiate an appeal, a taxpayer or unit of government is required to file a petition and pay the required filing fee. See MCL 205.735a. No filing fee is, however, required for a Small Claims valuation appeal if the property at issue has a principal residence exemption of at least 50% at the time the petition is filed. See MCL 205.762. All other petitions require the payment of a filing fee.

- If a letter is filed to initiate an appeal in either the Small Claims Division or the Entire Tribunal, the Tribunal will issue a *Notice of No Action* that will provide, in pertinent part:

“...your letter is insufficient to initiate an appeal and the Tribunal will not consider your appeal (i.e., take no action) unless a petition is filed by the statutory deadline for the filing of such appeals. Small Claims petition forms are available on our website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib). You *must* utilize the appropriate Small Claims petition form from our web site to initiate an appeal

in the Small Claims Division or submit a Small Claims petition that is in substantial compliance with the appropriate Small Claims petition form. There are no Entire Tribunal petition forms. Rather, you are required to submit a petition, as provided by TTR 227 and that rule can also be accessed on our website.”

- If a petition is filed to initiate an appeal in either the Small Claims Division or the Entire Tribunal and the required filing fee was paid, the Tribunal will docket the petition and issue a Notice of Docket Number.
- If a petition is filed to initiate an appeal in either the Small Claims Division or the Entire Tribunal and a filing fee was required but not paid, the Tribunal will return the petition and attach to the petition a *Notice of No Action* indicating that the petition with required filing fee must be submitted by the required statutory deadline for the filing of that appeal.
- If a petition is filed to initiate an appeal in either the Small Claims Division or the Entire Tribunal, a filing fee was paid, and it is clear that the fee paid was insufficient for the filing of that appeal, the Tribunal will docket the petition and issue a *Notice of No Action* indicating that the petition is not properly pending and that the appeal will be administratively dismissed if the required filing fee is not paid within 21 days of the issuance of the *Notice*.
- If a petition is filed to initiate an appeal in either the Small Claims Division or the Entire Tribunal, a filing fee was paid, and it is not clear whether the fee paid was sufficient for the filing of the petition, the Tribunal will docket the petition and issue a *Notice of Docket Number*. If it is later determined that the filing fee was insufficient, a default order would be issued requiring the petitioner to both pay the required filing fee and file a motion to set aside default with appropriate filing fee. Failure to timely cure the default would result in the dismissal of the appeal.

**Motions** (*excluding motions to amend to include a subsequent tax year*)

Filing fees are required for the filing of motions with the exception of motions filed in a Small Claims appeal involving the valuation of property if the property at issue has a principal residence exemption of at least 50% for the tax years at issue.

- If a motion is filed, a filing fee was required, and the fee was not paid, the Tribunal will issue a *Notice of No Action* indicating that the motion is not properly pending and that the Tribunal will not consider the motion (i.e., take no action) unless the required filing fee is paid within 21 days of the issuance of the *Notice*. In addition to the payment of the required filing fee, the movant will also be required to submit proof that they have notified the opposing party that the filing fee has been paid so as to trigger the 21-day time period for the filing of a response to the Motion. Failure to submit the required filing fee and proof will require the re-filing of the motion with appropriate filing fee.
- If a motion is filed, a filing fee was required, and the fee paid was insufficient, the Tribunal will issue a *Notice of No Action*, as indicated above, requiring the payment of the full filing fee.

### **Motions to Amend to Include a Subsequent Tax Year** (*Entire Tribunal only*)

Parties are required to include in their motions to amend to include a subsequent tax year the amount of state equalized and taxable value in dispute for that tax year and pay ½ of the filing fee that would be required based on the highest amount in dispute for that tax year.

- If a motion to amend to include a subsequent tax year is filed and a filing fee was not paid, the Tribunal will issue a *Notice of No Action* indicating that the motion is not properly pending and that the Tribunal will not consider the motion (i.e., take no action) unless the required filing fee is paid within 21 days of the issuance of the *Notice*. In addition to the payment of the required filing fee, the movant will also be required to submit proof that they have notified the opposing party that the filing fee has been paid so as to trigger the 21-day time period for the filing of a response to the Motion. Failure to submit the required filing fee and proof will require the re-filing of the motion with appropriate filing fee.
- If a motion to amend to include a subsequent tax year is filed, a filing fee was paid, and it is not clear whether the required filing fee was paid (i.e., the motion does not provide the necessary amounts in dispute), the Tribunal will issue a *Notice of No Action* indicating that the motion is not properly pending and that the Tribunal will not consider the motion (i.e., take no action) unless a revised motion is filed indicating the amounts in dispute and/or the full required filing fee is paid. In addition to the filing of a

revised motion and/or payment of the required filing fee, the movant will also be required to submit proof that they have notified the opposing party that filing of the revised motion and/or payment of the filing fee so as to trigger the 21-day time period for the filing of a response to the Motion. Failure to submit the required filing fee and proof will require the re-filing of the motion with appropriate filing fee.

Finally, if you have colleagues or acquaintances that would benefit from keeping up-to-date with Tribunal developments, simply have them send an e-mail message to Cindy Maurer at [maurerc@michigan.gov](mailto:maurerc@michigan.gov) with “SUBSCRIBE” in the subject line. To unsubscribe, simply reply to this e-mail with the word “UNSUBSCRIBE” in the subject line.