



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

April 2, 2020

Due to the extraordinary threat posed by COVID-19, the Michigan Tax Tribunal, in conjunction with Governor Whitmer's "stay home, stay safe" order, declaration of state of emergency and state of disaster, as set forth in Executive Order 2020-21 and Executive Order 2020-33, issues the following advisory:

The deadlines for the filing of petitions for new appeals with the Michigan Tax Tribunal, answers to those petitions, and the filing of motions and responses to motions in cases **not currently scheduled for a Small Claims telephonic hearing or an Entire Tribunal telephonic prehearing conference** shall be extended pursuant to the period that the governor's "stay home, stay safe" order is in effect. Time periods that would otherwise begin during the period of the "stay home, stay safe" order will not start until the expiration of the "stay home, stay safe" order. If the new deadline falls on a weekend or state holiday, the filing will be treated as timely if filed on the next business day. See MCL 205.735a(8). This extension **does not preclude** parties from filing petitions, answers, and motions prior to the expiration of the "stay home, stay safe" order.

As for motions filed during this extension, the Tribunal will be liberally granting motions to adjourn or extend **with immediate consideration**, as well as extending deadlines to comply with orders consistent with the Governor's "stay home, stay safe" order.

A separate GovDelivery will be issued shortly addressing **the continued conducting of scheduled Tribunal proceedings**, particularly with respect to Small Claims telephonic hearings that will address, among other things, the adjournment of those hearings and the possible recessing and rescheduling of those hearings to address issues brought up during the hearing relating to the mailing of evidence, given the Tribunal's inability to process mail at this time.

If you have any specific questions regarding the Tax Tribunal or this notice, please email them to the Tribunal's email at taxtrib@michigan.gov.

Finally, on behalf of everyone at the Michigan Tax Tribunal, I want to wish all of you and your families the best during this difficult time.

Sincerely,

Steve Bieda
Chairman, Michigan Tax Tribunal