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GOVERNOR

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

STEVE ARWOOD
DIRECTOR

March 21, 2013

Dear Tax Tribunal Practitioner:

The proposed revisions to the Tribunal's Rules of Practice and Procedure were adopted by the Joint Committee on Administrative Rules and filed with the Secretary of State's office yesterday, March 20, 2013. As such, ***the revised Rules are effective and will be applied to all appeals filed after that date.***

Although the Rules were specifically revised to facilitate electronic filing, electronic filing is currently unavailable and will, unfortunately, not be available in the immediate future as the Tribunal's e-filing system is still under development.

Key changes affecting the filing of new appeals and the conducting of prehearing conferences and hearings are:

- ✓ Entire Tribunal petitions are filed with the Tribunal and not served, as required by MCL 205.735a, until after the issuance of the Notice of Docket Number to Petitioner only. The Petitioner would then have 45 days after the issuance of the Notice of Docket Number to serve the petitions, which will note the docket number assigned to the case, and file a proof of service with the Tribunal indicating when the petitions were served.
- ✓ The Tribunal is no longer accepting appeal letters or mailing petition and answer forms to parties in the Small Claims Division. Rather, MCL 205.735a requires the initiating of an appeal by petition. ***Small Claims petition forms are available on the Tribunal's website at www.michigan.gov/taxtrib.*** Once a petition has been received, a Notice of Docket Number is sent to both parties and the Respondent will have 28 days after the issuance of Notice of Docket Number to file and serve its answer. ***Small Claims answer forms are available on the Tribunal's website.*** A copy of the petition will also be attached to the Notice of Docket Number sent to the Respondent.

- ✓ MCL 205.762 provides for a reduction in fees for the filing of Small Claims residential valuation appeals only (i.e., ½ of the filing fees paid in the Entire Tribunal). As a result, the Tribunal Rules have been corrected to require full payment of the filing fees paid in the Entire Tribunal for the filing of all other Small Claims valuation appeals.
- ✓ The Tribunal will no longer require parties to file a witness list after the conducting of a prehearing conference. Rather, parties will be required to identify their witnesses in their prehearing statements and the failure to timely file a prehearing statement will result in the commencement of the prehearing conference as a show cause hearing to determine whether that party will be permitted to offer any witnesses at the hearing. Further, post-valuation disclosure discovery is also being expanded to include discovery of witnesses identified in the prehearing statements.

Meetings have also been scheduled to discuss the newly-effective rules in Novi and Grand Rapids.

The *Novi meeting* is scheduled for **April 5, 2013**, from **1:30 pm to 3:00 pm** in the Novi City Council Chambers located at 45175 West 10 Mile Road, Novi, Michigan 48375.

The *Grand Rapids meeting* is scheduled for **April 12, 2013**, from **1:30 pm to 3:00 pm** in the Grand Rapids City Commissioners Chambers in Room 940 on the 9th floor of Grand Rapids City Hall located at 300 Monroe Avenue NW, Grand Rapids MI 49503.

If you are interested in attending or have any questions regarding these meetings, please contact either Peter Kopke or Samantha Snow at the Tribunal.

Further, the Tribunal would like to thank the Novi City Assessor, Glenn Lemmon, and the Grand Rapids City Assessor, Scott Engerson, in advance for their assistance and hospitality in hosting these meetings.

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 with “SUBSCRIBE” in the subject line. To unsubscribe, simply reply to this e-mail with the word “UNSUBSCRIBE” in the subject line.