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GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
LANSING

KEITH W. COOLEY  
DIRECTOR

September 11, 2007

Dear Tax Tribunal Practitioner,

We are issuing today two (2) new *Tribunal Notices*. Tribunal Notice 2007-2 addresses the filing of motions to amend to include a subsequent tax year under MCL 205.735 and 205.735a. Tribunal Notice 2007-3 addresses the use of proposed scheduling orders to facilitate the management of appeals by both the Tribunal and the parties. Copies of the notices are attached for your convenience. The notices are also available on our website.

The Tribunal is pleased to announce that former Tribunal Judge Judith R. Trepeck was awarded Special Recognition by the Michigan Association of Certified Public Accountants for her representation of the accounting profession during her tenure as a Tribunal Member. Congratulations Judge Trepeck!

The Tribunal is also pleased to announce that the Tribunal's Paralegal, Alexandra McWhorter, is now responsible for the scheduling of all Entire Tribunal proceedings. If you have any scheduling questions, please contact Alexandra.

A number of Entire Tribunal appeals have been placed in abeyance pending the resolution of a legal challenge to the constitutionality of the occupancy "loss" provision for purposes of taxable value calculation under MCL 211.27a and 211.34d. The Tribunal has, however, been informed that the *City of Southfield v Cranbrook Centre LP and Americenter of Southfield*, 04-058112CZ (Oakland County Circuit Court), has been placed in abeyance pending a legislative solution. As a result of the placement of this legal action in abeyance, the Tribunal is considering taking our cases out of abeyance and scheduling the cases for status conferences later this fall.

In March, the Tribunal began a collection of information on judgments for use in preparing annual production reports. The information is collected through the completion of specific forms by the Tribunal's judges and then inputted into the Tribunal's Oracle-based docketing system. The information collected includes tax type (sales tax, motor carrier tax, real property tax, etc.), disposition (affirmed, modified, dismissed, and, for small claims appeals only, adopted, modified, or rehearing ordered), and appeal status. The information collected through August 15, 2007, has been compiled in a report format and that report is attached for your review.

Copies of the following recent decisions of note are available on the Tribunal's website:

- *Carl F Mengeling v Brighton*, MTT Docket No. 329879, relating to "qualified errors" under MCL 211.53b entered July 27, 2007.
- *DePrez-Pascoe Investments v Oxford Township*, MTT Docket No. 321092, relating to "delayed uncappings" under MCL 211.27b entered August 8, 2007.

- *The May Company v Taylor*, MTT Docket No. 291537, relating to the valuation of a “pad site” with parking for the department store on a contiguous parcel owned by someone other than the petitioner entered August 13, 2007.

Finally, the Tribunal is in the process of implementing a new desktop application system (“E-bench” by Bull Information Systems) to assist the Tribunal members with the management of their individual caseloads and the scheduling of status conferences and hearings. A discussion of the Tribunal’s new E-bench system and other technological advances needed as the Tribunal moves forward are discussed in the attached *Chair’s Notes*.

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 [wakleym1@michigan.gov](mailto:wakleym1@michigan.gov) with “SUBSCRIBE” in the subject line. To unsubscribe, simply reply to this e-mail with the word “UNSUBSCRIBE” in the subject line.

Attachments