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

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June 23, 2011

Dear Tax Tribunal Practitioner:

As many of you know, Judge Stuart Trager's current appointment expires June 30, 2011, and he will be leaving the Tribunal at the expiration of his appointment to pursue other endeavors. We would like to thank Judge Trager for his efforts on behalf of the Tribunal and wish him the best in those endeavors. We also are pleased to announce the reappointment of Kimbal R. Smith III as a Tribunal member and the Tribunal's Chair and the appointment of Paul V. McCord as a Tribunal member to fill the attorney position being vacated by Judge Trager. Judge McCord was a shareholder-attorney with the law firm Strobl & Sharp, PC, of Bloomfield Hills and has more than 15 years' experience involving federal, state and local tax issues. Pursuant to MCR 2.003(B)(3) and (4), Judge McCord will recuse himself from any matter involving Strobl & Sharp, PC.

To both facilitate and expedite the resolution of Small Claims appeals, the Tribunal will no longer be permitting a local unit of government to have a case "heard on the file" unless assessment information has been provided for all tax years at issue. Subsequent tax years are automatically added in such cases once the assessment has been established by the Board of Review for the subsequent tax year; therefore, information regarding subsequent tax years is a necessary component in the defense of those assessments. In that regard, assessors are required to defend their assessments as a condition of their certification as assessors by the Michigan State Tax Commission. Additionally, certain Respondents are submitting their completed answer forms by facsimile. However, the Tribunal cannot currently accept pleadings electronically. Rather, completed answer forms are required to be submitted by mail. As such, the Tribunal will not docket or otherwise consider faxed answers.

Finally, as indicated in the Tribunal's May 27, 2011 ListServe, the Tribunal has placed on its website form Entire Tribunal and Small Claims stipulations and Entire Tribunal pleadings. The forms are in Microsoft Word format so they may be downloaded and saved for your convenience. Although the use of the Entire Tribunal and Small Claims stipulations *is mandatory* and will allow the Tribunal to further expedite the processing of stipulations for entry of consent judgment, the use of the form Entire Tribunal pleadings *is not mandatory*. The Tribunal would, however, request that the parties attempt to provide the same information in the same order as the form Entire Tribunal pleadings as that would also allow the Tribunal to further expedite the processing of such pleadings.

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 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.