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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

February 18, 2022

MTT 2022-3

GOOD CAUSE REQUIREMENT FOR EXTENSIONS

Modification of Good Cause Requirement for Extensions: A previous MTT Newsletter (2021-13) was issued to “remind” parties and practitioners that “good cause” is required to be stated in motions for extension/adjournment. The Tribunal has, however, received feedback from parties and practitioners that justifies a slight modification of that Newsletter for extension motions only. More specifically, the Tribunal will grant a first motion for extension or, at the very least, partially grant a first motion for extension if the motion is a joint motion filed by all parties in the case.

As for the partial granting of that motion, the parties are required to show “good cause” to justify the amount of time being requested for the extension (i.e., 90 days, 120 days, etc.). If no good cause is demonstrated to justify the requested amount of time, the Tribunal will still grant the motion, but modify the requested amount of time to make the amount of time granted reasonable under the circumstances of the case.

All other motions for extension are, as indicated in the 2021-13 Newsletter, still required to show “good cause.”

Finally, the Tribunal would like to thank the parties and practitioners that provided that valued feedback.

Sincerely,

A handwritten signature in blue ink that reads "Steven M. Bieda".

Steven M. Bieda
Chairperson, Michigan Tax Tribunal