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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

February 3, 2022

MTT 2022-2

FEBRUARY 21, 2022, OFFICE CLOSURE IN OBSERVANCE OF PRESIDENT'S DAY
RESTRICTIONS ON EMAIL SUBMISSIONS
FINAL OPINION FORMAT CHANGES FOR SMALL CLAIMS

Welcome to this edition of the MTT Newsletter. Please note that the office of the MTT will be closed on Monday, February 21, 2022, in observance of President's Day. The MTT's e-filing option will not be impacted by the holiday closure, and we encourage you to avail yourselves of this popular filing option.

E-Mail Submissions No Longer Accepted

On May 20, 2021, the Tribunal announced in its MTT Newsletter that, "[p]ursuant to MOAHR Policy and Procedure No. 15, to reduce the risk of both the transmission and resurgence of COVID-19, for pending cases only, parties may file with the Tribunal by emailing the Tribunal at taxtrib@michigan.gov." The Tribunal is rescinding this practice as of **February 7, 2022**; going forward, please file submissions using the Tribunal's e-filing system (as opposed to email). You may also utilize the United States Postal Service or other designated delivery services to file a hard copy of your submission. Please note that the Tribunal utilizes the USPS postmark date and date the package was given to the designated delivery service as the file date.

The Tribunal will still accept the following submissions via email; however, any other emailed submissions will be rejected:

1. Appearances
2. Same-day Emergency Requests regarding a scheduled prehearing or hearing
3. Stipulated (joint) Withdrawals
4. Stipulation Notifications
5. Updates to Contact Information
6. Valuation Disclosures if filed with Motion to Withhold

Update to Small Claims Final Opinion Format

The Tribunal has recently revised the format of Small Claims Final Opinions that are issued after a Proposed Opinion and Judgment (POJ) when no exceptions (i.e., objections) are filed. Beginning **February 7, 2022**, the revised Final Opinions will no longer include and reiterate the judgment from the POJ. Rather, like the Tribunal's Consent Judgments, it will include language indicating you can see a copy of the POJ using the Tribunal's docket lookup webpage.

I trust that this Newsletter finds you in good health as we all turn the corner on Michigan's Winter season.

Sincerely,



Steven M. Bieda
Chairperson, Michigan Tax Tribunal