



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

January 13, 2023

MTT 2023-1

**OFFICE CLOSURE IN HONOR OF THE MARTIN LUTHER KING JR. HOLIDAY**

**CONGRATULATIONS TO DEB WISDOM ON HER RETIREMENT**

**DESIGNATED DELIVERY SERVICE**

**PERSONAL NOTE FROM THE CHAIRPERSON**

**Tribunal Office will be closed in observance of the Martin Luther King, Jr. Holiday, Monday, January 16, 2023**

Please note that the office of the Michigan Tax Tribunal will be closed in observance of the Martin Luther King, Jr. Holiday on January 16, 2023. The office will resume regular hours on Tuesday, January 17, 2023.

**Congratulations to Deb Wisdom on her Retirement**

The Tribunal announces the retirement of our friend and esteemed team member, Deb Wisdom. At the time of her retirement, Deb was the Tribunal's longest serving legal secretary. Deb retired on January 6, 2023, after working for the Tribunal for 14 years. Deb was an integral and beloved part of the Tribunal, and her contributions and gentle spirit will always be valued and remembered. We are happy for her after many years of service. Many of you have worked with Deb over the years, and we will all miss working with her. Please join us in wishing her the very best in her retirement.

**Designated Delivery Service**

MCL 205.735a(7) provides that a petition is considered filed on or before the statutory filing period if: (a) the petition is postmarked by the U.S. Postal Service on or before the expiration of the applicable time period, (b) the petition is delivered in person on or before the expiration of the applicable time period, or (c) the petition is given to a designated delivery service for delivery on or before the applicable time period. MCL 205.735a(11) provides that a "designated delivery service" means a delivery service provided by a trade or business that is designated by the Tribunal. For the 2023 calendar year, the Tribunal designates DHL Express (DHL), Federal Express (FedEx) and the United Parcel Service (UPS) as its designated delivery services.

Our new designated delivery address for overnight carriers is 2<sup>nd</sup> Floor MOAHR 2407 N. Grand River Ave Lansing, Michigan 48906. The location address remains at 611 W. Ottawa, 4<sup>th</sup> Floor Lansing, Michigan 48933, as does our USPS mailing address at Michigan Tax Tribunal, P.O. Box 30232 Lansing, Michigan 48909.

MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES  
MICHIGAN TAX TRIBUNAL · 611 W. OTTAWA ST., LANSING, MI 48933 · 517-335-9760  
PO BOX 30232, LANSING, MI 48909 · Other Carriers: 2407 N GRAND RIVER AVE, LANSING, MI 48906

### **Personal Note from the Chairperson**

Recently, Governor Whitmer appointed me to the District Court in my home city of Warren and Center Line, thus I will be leaving the Tribunal at the end of January 2023. Presently, we are reassigning cases and await the formal announcement of a new Chairperson from the Governor's office. I personally want to thank my team at the Tribunal for their expertise, professionalism, and friendship over the course of my tenure.

Similarly, I want to express my gratitude to you – we wouldn't be here without you!

Additionally, as this is the first MTT Newsletter of 2023, on behalf of our team at the Michigan Tax Tribunal, we wish you and your families a safe and healthy 2023.

Sincerely,



Steven M. Bieda  
Chairperson, Michigan Tax Tribunal