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MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES
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Michigan Tax Tribunal Revised Rules of Practice and Procedure

The Tribunal is pleased to announce that the amendments to the Tribunal's Rules of Practice and Procedure have been adopted and are effective as of Friday, September 29, 2023. The complete [ruleset](#) is available on our website as well as a new page for [Alternate Dispute Resolution](#) with information regarding Small Claims Informal Settlement Conferences and Mediation. Of particular importance are the following Rule amendments:

- **New Processes:**
 - Waiver of Fees (TTR 205): provides for a formal process to request a waiver of fees based on means-tested public assistance.
 - Mediation Program (TTR 291-297):
 - **Process:**
 - Facilitative mediation pursuant to MCR 2.411(C)(2).
 - Tribunal will not refer cases to mediation unless the parties file a Stipulation for Mediation.
 - Stipulation for Mediation must designate a mediator, any potential basis for disqualification of a mediator, and whether compensation and payment of compensation has been agreed to.
 - Order Referring Case to Mediation will:
 - Provide a deadline for mediation,
 - Place the case in abeyance, and
 - Adjourn any scheduled prehearing, conference, or hearing.
 - **Result of Mediation:**
 - If successful, parties file a Stipulation for Entry of Consent Judgment.
 - If unsuccessful, the Tribunal will be notified by a Mediation Status Report. The case will proceed, likely with a status conference to determine next steps.
 - **Mediators:**
 - File Mediator Application with \$50 application fee with the Tribunal, annually.
 - **Qualifications:**
 - Certified General Civil Mediator under MCR 2.411, or
 - 5 years of State and Local Tax experience that has occurred within the 7 immediately preceding years.
 - Tribunal will maintain Mediator Roster on website.
 - No decision-making authority.

- Mediator must file a Mediation Status Report with Tribunal within 7 days of completion of mediation.
- **Filing Fees:**
 - No fees required with the filing of the following documents:
 - Small Claims (SC) petition appealing the denial of an exemption if the property had at least a 50% PRE at the time of the filing of the petition. (TTR 267)
 - Petition solely appealing the denial of a disabled veteran's exemption. (TTR 267)
 - Claim of Appeal to the Court of Appeals. (TTR 217 & TTR 267)
 - Motions for telephone, video conference, in-person prehearing, status conference, or hearing. (TTR 217 & TTR 267)
 - SC request to be heard on file. (TTR 267)
 - Stipulation for Mediation. (TTR 217)
 - Refund requests. (TTR 205)
 - Request to waive fees. (TTR 205)
- **Commencing a Case:**
 - Assessor's stipulations are no longer permitted. (TTR 249 & 284)
 - If a US Postal Service postmark is absent or unreadable, the *received date* is the filing date. (TTR 219)
- **Pleadings:**
 - An Entire Tribunal petition must include: (a) parcel numbers being appealed, (b) properties' addresses, (c) the county, (d) a statement regarding contiguity, and (e) if the property is personal property, the parcel number of the real property on which the personal property is located and whether a personal property statement was filed (and, if so, the date filed). (TTR 227)
 - The resolution confirming the special assessment roll must be submitted *with the answer* only in special assessment appeals. (TTR 229 & 277)
 - The final assessment or other order/decision must be submitted with the answer in Entire Tribunal non-property tax appeals. (TTR 229)
 - Small Claims only:
 - Neither party is required to serve evidence attached to or submitted with the petition or answer on the opposing party. (TTR 277 & 279)
 - Small Claims petition forms and answer forms must be used. Written forms in substantial compliance with a Tribunal form will no longer be accepted. (TTR 277, 279)
 - Respondent is no longer required to submit the notice giving rise to the appeal in valuation, exemption, or non-property tax appeals. (TTR 279)
 - Respondent is no longer required to serve a copy of the answer on the petitioner or file proof of service of the answer. (TTR 279)
 - The Tribunal will issue a Notice of Filing after an answer is filed that will indicate the case is ready for the scheduling of a hearing. (TTR 279)

- Amended Pleadings:
 - A party may amend a petition or answer to correct typographical or transpositional errors only prior to the filing and exchange of prehearing statements without filing a motion to amend. *If the amendment includes more than a typographical or transpositional error, an NNA will be issued. (TTR 221)
- **Resolving a Case:**
 - Stipulations:
 - Provides that a stipulation can only be filed after the filing of a petition and answer. Further provides that the stipulation must address the issues over which the tribunal's authority is properly invoked. (TTR 249 & TTR 281)
 - Withdrawals:
 - A request for costs is not a substantive reason to object to the withdrawal of a case. (TTR 231)