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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON BROWN, DPA
DIRECTOR

March 18, 2024

MTT 2024-3

Transition to a Type 1 Agency

On January 17, 2024, Governor Whitmer issued [Executive Order No. 2024-2](#), which removed the Michigan Tax Tribunal from under the Michigan Office of Administrative Hearings and Rules (MOAHR) and made the Tribunal an independent agency within the Department of Licensing and Regulatory Affairs. This change is effective March 18, 2024. The Tribunal has prepared for this transition since the issuance of the Executive Order. As with any reorganization, most of the work is behind the scenes and is administrative in nature. While a lot of this work has been accomplished, there is still work to be done.

Because the Tribunal will no longer be a part of MOAHR, references to "MOAHR" in Tribunal documents and on the Tribunal's website will be removed. Importantly, the Tribunal's docket numbers will no longer be referenced as "MOAHR Docket No. XX-XXXXXX." Instead, the docket numbers will revert to their previous format of "MTT Docket No. XX-XXXXXX." The Tribunal will begin using this format immediately; however, documents filed with the Tribunal that reflect "MOAHR" will still be accepted if the docket number is correct.

In Tribunal Newsletter 2023-3, we noted that on April 3, 2023, the Tribunal's administrative staff was transferred to the Administrative Support Division of MOAHR. With the transition back to a Type 1 Agency, the Tribunal's former administrative staff have been restored to the Tribunal. Additionally, some staffing changes have occurred. We are pleased to announce that Lisa Endres has been promoted to secretary supervisor. Lisa has worked at the Tribunal for several years, most recently as a legal secretary. Lisa brings a wealth of knowledge to this position and has proven to be an invaluable resource during the transition. We are also pleased to announce that Julie Carlson has joined the Tribunal as a legal secretary. Julie was previously employed by the Livingston County court system, serving several years as a court recorder for Livingston County's Chief Judge. Finally, there are several other vacancies within the Tribunal's 11 person administrative staff to be filled. Until such time that the Tribunal is fully staffed, we ask for your patience and understanding as it may take a bit longer than normal to process documents filed with the Tribunal.