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## **Motions to Amend to Add Subsequent Tax Years**

### **Motions for Costs and Fees**

### **Disabled Veterans' Stipulation Forms**

#### Motions to Amend to Add Subsequent Tax Years

With the 2024 filing season fast approaching, we thought we would provide a refresher regarding motions to amend (MTA) to add a subsequent tax year.

- MTAs are *not* required in the Tribunal's Small Claims Division. (MCL 205.737(5)(b)).
- A MTA is *not* required in exemption appeals as the subsequent tax year is automatically included in the petition. (MCL 205.737(5)(a) and (b)).
- A MTA for property classified as commercial real property, industrial real property, developmental real property, commercial personal property, industrial personal property, or utility personal property must be filed on or before May 31. (MCL 205.735a(6)).
- A MTA for property classified as agricultural real property, residential real property, timber-cutover real property, or agricultural personal property must be filed on or before July 31. (MCL 205.735a(6)).
- "A motion to amend a property tax appeal petition to include an assessment in a subsequent tax year is considered filed within the time period prescribed by statute if it has been mailed, delivered, or submitted through the tribunal's e-filing system with the appropriate filing fee on or before the expiration of the applicable time period." (Tax Tribunal Rule (TTR) 219(2)).
- A proof of service indicating that the respondent was served with the MTA is required.
- "The fee for filing a motion to amend a property tax appeal petition to add a subsequent year assessment is equal to 50% of the fee" to file a property tax

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appeal. (TTR 217(2)(c). See also TTR 217(2)(a)(ii)). The fee for contiguous parcels is also 50% of the original fee, or \$12.50 per parcel.

- If a stipulation includes a MTA, there is no additional fee for the stipulation. The filing fee equals the fee required for the MTA. (TTR 217(k)).
- A stipulation form is available at <https://www.michigan.gov/taxtrib/entire-tribunal#etforms> for cases in which the parties stipulate to both an entry of consent judgment and an amendment to add the subsequent tax year.
- For parties who choose to e-file, there is a section at the bottom of the screen that may be used to calculate the filing fee. The e-filer must enter the numbers without a dollar sign (\$), comma (,) or a period (.). For example: 500000 for five hundred thousand.

### Motions for Costs and Fees

Going forward, the Tribunal will only consider a party's request for costs and fees if the request is captioned as a motion and pled within the context of the motion. See TTR 209. If the motion for costs and fees is filed in conjunction with another motion, an additional filing fee is not required. Pursuant to TTR 217(2)(k), "[t]he fee for the filing of multiple motions in a single document is the largest fee that would be charged if each motion is filed separately."

### Disabled Veterans' Stipulation Forms

Recently, the Tribunal has received Stipulations for Entry of Consent Judgments in appeals involving disabled veterans in which the parties indicate that the revised taxable value (TV) equals the TV established by the Board of Review. In other words, while the stipulation indicates that the property is exempt, because the taxable value is not \$0, or something other than that established by the Board of Review, it appears that there is no exemption. The Tribunal has been informed that these entries are being made as a result of a change in BS&A's software. However, while the software may indicate that the revised TV equals the TV established by the BOR, this does not reflect the exemption agreed upon by the parties. Several stipulations have been denied for this reason.

To resolve this issue, the disabled veteran's stipulation form located on the Tribunal's website has been revised to eliminate all references to TV. Instead, the parties will merely be required to indicate the tax year(s) for which the exemption will be granted. Additionally, the Tribunal's Small Claims proposed and final opinions will no longer include references to the property's TV.