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Rescission of Tribunal Newsletters 2021-14, 2022-9, and 2023-5

Tax Tribunal's 50th Anniversary

Judge Enyart's Retirement

Rescission of Tribunal Newsletters 2021-14, 2022-9, and 2023-5

On June 27, 2024, the Michigan Court of Appeals issued its decision in response to an interlocutory appeal filed by New Covert Generating Company LLC.¹ This appeal concerned the Tribunal's treatment of protective orders vis a vis the Freedom of Information Act.² In short, the Court reversed the Tribunal's position and held that "the MTT's unique position as a quasi-judicial agency with exclusive jurisdiction over tax appeal proceedings implies that information in the possession of the MTT that is protected under MCR 2.302(C)(8) should be protected from public disclosure regardless of whether an applicable FOIA exemption exists."³ Given this, Newsletters 2021-14, 2022-9, and 2023-5 are rescinded.

Tax Tribunal's 50th Anniversary

On July 1, 2024, the Tax Tribunal celebrated its 50th anniversary.

Prior to the enactment of the Tax Tribunal Act (TTA), the State Board of Tax Appeals and other boards and agencies, as well as Michigan's courts, provided the review of local property tax and non-property tax matters (i.e., income tax, sales and use tax, etc.). In 1969, an advisory board consisting of members of the State Bar of Michigan, representatives of the Michigan Department of Treasury, the Michigan State Tax Commission, and the Michigan Department of Attorney General reviewed administrative and judicial procedures utilized in resolving state tax questions and issued a report

¹ *New Covert Generating Company LLC v Covert Township*, unpublished per curiam opinion of the Court of Appeals, issued June 27, 2024 (Docket No. 364076).

² MCL 15.231 *et seq.*

³ *New Covert* at 8.

recommending both changes in those procedures and the creation of a “specialized” administrative tribunal with jurisdiction over “all tax disputes.” As a result of that report, the TTA⁴ was enacted. The TTA both created the Michigan Tax Tribunal (Tribunal) as a quasi-judicial agency and abolished the boards and agencies that had previously been responsible for review of various tax matters.

Much has changed since the TTA was enacted. For example, the TTA initially provided for 5 Tribunal members; the Act now provides for 7. In a newspaper article published at the time, the 5 members appointed by Governor Milliken were all men and were described as having white hair and wearing glasses and black shoes.

Judge Enyart’s Retirement

After approximately 20 years of service to the State of Michigan as the assessor member of the Michigan Tax Tribunal, Judge Victoria Enyart retired on June 28, 2024. Judge Enyart was first appointed to the Tribunal in 1999 by Governor Engler and has the rare distinction of being appointed to the Tribunal by every Governor after that, namely Governors Granholm, Synder, and Whitmer. During her tenure, Judge Enyart presided over numerous Entire Tribunal and Small Claims hearings. Of note is the hearing she presided over in *Midland Cogeneration Venture v City of Midland*, which, at approximately six months in length, was the longest Tribunal hearing in history.

The Tribunal wishes to extend our sincere thanks to Judge Enyart for her many years of service.

⁴ (1973 PA 186; MCL 205.701 *et seq.*)