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LICENSING AND REGULATORY AFFAIRS

MICHIGAN TAX TRIBUNAL

Newsletter 2025-2 **March 28, 2025**

Michigan Tax Tribunal Revised Rules of Practice and Procedure

The Tribunal's Rules of Practice and Procedure have been amended and are effective as of today. These amendments were needed in order to remove the Tribunal's ruleset from the Michigan Office of Administrative Hearings and Rules' (MOAHR) ruleset and to integrate some of MOAHR's relevant general rules into the Tribunal's independent ruleset. The Tribunal amended and added the following rules:

- TTR 203: added definitions for "Administrative law judge," "Authorized representative," "Contested case," "Electronic signature," Petitioner," and "Respondent."
- TTR 205: amended to include a rule titled "Computation of time."
  - Rule 205. (1) In computing any period of time contemplated by these rules, the time in which an act is to be done is computed by excluding the first day, and including the last day, unless the last day is a Saturday, Sunday, or state legal holiday, in which case the period will run until the end of the next day following the Saturday, Sunday, or state legal holiday.
    (2) Except where otherwise specified, a "period of time" in these rules means calendar days, not business days.
- TTR 207: amended to include a rule titled "Administrative law judge; substitution."
  - Rule 207. If an administrative law judge is disqualified, incapacitated, deceased, otherwise removed from, or unable to continue a hearing or to issue a proposal for decision or final order as assigned, another administrative law judge shall be assigned to continue the case by the tribunal chair or the tribunal chair's designee. To avoid substantial prejudice or to enable the administrative law judge to render a decision, the newly assigned administrative law judge may order a rehearing on any part of the contested case. This rule applies whether the substitution occurs before or after the administrative record is closed.
- TTR 209: amended to include a rule titled "Exclusion or redaction of personal identifying information."
  - Rule 209. The responsibility for excluding or redacting personal identifying information from all documents or physical evidence used at hearing, filed with or offered to the tribunal, rests solely with the parties and their attorneys. The tribunal is not responsible for or required to review, redact, or screen documents at the time of filing for personal

identifying information, protected or otherwise, whether filed electronically or on paper. A party or person may request that the tribunal redact its personal identifying information contained in a previously filed document or physical evidence by submitting a written request to the tribunal stating with specificity the information in question.

- TTR 211: amended to include a rule titled “Service of pleadings and other documents; statement or proof of service.”
    - Rule 211. If a question concerning proper service is raised, the person or party claiming to have effectuated proper service bears the burden of proof. When service is made by mail, a return post office receipt is sufficient proof of service. When service is made by private delivery service, the receipt showing delivery is sufficient proof of service. When service is made in another manner authorized by these rules, verified proof of service must be made by filing an affidavit of the person or party serving the documents. The administrative law judge assigned to the matter shall resolve disputes with respect to proper service.

Unfortunately, the rule revision results in some different rule numbers. However, the Tribunal has included an attachment that compares the prior rules and the new 2025 rules. Also, the complete ruleset is available on our website here.

ATTACHMENT

PRIOR RULES	2025 RULES
TTR 201 - Scope	TTR 201 - Scope
TTR 203 - Definitions	TTR 203 -Definitions
TTR 205 - Payment/waiver/refund of fees	*TTR 205 Computation of Time
TTR 207 - Signatures	*TTR 207 - ALJ/Substitution
TTR 209 - Costs	*TTR 209 - Redacting PII
TTR 211 - Service of decision/order/notices	*TTR 211 - Service of pleadings
TTR 213 - Appeals	TTR 213 - Payment/waiver/refund of fees
TTR 215 - ET Scope	TTR 215 - Signatures
TTR 217 - ET Fees	TTR 217 - Costs
TTR 219 - Commencement/MTA/NNA	TTR 219 - Service of decision/order/notices
TTR 221 - Amended Pleadings/Service	TTR 221 - Appeals
TTR 223 - Appearance/Representation	TTR 223 - ET Fees
TTR 225 - Motions	TTR 225 - Commencement/MTA/NNA
TTR 227 - ET Petitions	TTR 227 - Amended Pleadings/Service
TTR 229 - ET Answers	TTR 229 - Appearance/Representation
TTR 231 - Defaults/FTA/Withdrawal/Transf	TTR 231 - Motions
TTR 233 - Equalization	TTR 233 - ET Petitions
TTR 235 - N/A	TTR 235 - ET Answers
TTR 237 - Valuation disclosure/witness list	TTR 237 - Defaults/FTA/Withdrawal/Transf
TTR 239 - Interrogatories	TTR 239 - Equalization
TTR 241 - Depositions	TTR 241 - Valuation disclosure/witness list
TTR 243 - Requests to produce	TTR 243 - Interrogatories
TTR 245 - Refusal to make discovery	TTR 245 - Depositions
TTR 247 - Prehearing conferences	TTR 247 - Requests to produce
TTR 249 - Stipulations	TTR 249 - Refusal to make discovery
TTR 251 - Hearings	TTR 251 - Prehearing conferences

TTR 253 - Subpoenas	TTR 253 - Stipulations
TTR 255 - Conduct of Hearings	TTR 255 - Hearings
TTR 257 - Rehearings/Reconsideration	TTR 257 - Subpoenas
TTR 259 - Witness fees	TTR 259 - Conduct of Hearings
TTR 261 - SC Scope	TTR 261 - Rehearings/Reconsideration
TTR 263 - Jurisdiction	TTR 263 - Witness fees
TTR 265 - Records	TTR 265 - SC jurisdiction
TTR 267 - SC Fees	TTR 267 - Records
TTR 269 - Election of SC	TTR 269 - SC Fees
TTR 271 - Subsequent tax year	TTR 271 - Election of SC
TTR 273 - Transfers	TTR 273 - Subsequent tax year
TTR 275 - Appearance/Representation	TTR 275 - Transfers
TTR 277 - Commencement of proceedings	TTR 277 - Appearance/Representation
TTR 279 - SC Answers	TTR 279 - Commencement of proceedings
TTR 281 - Stipulations	TTR 281 - SC Answers
TTR 283 - Hearing sites; accommodations	TTR 283 - Stipulations
TTR 285 - SC Notice of Hearing	TTR 285 - Hearing sites; accommodations
TTR 287 - Evidence	TTR 287 - SC Notice of Hearing
TTR 289 - Exceptions	TTR 289 - Evidence
TTR 291 - Mediation Scope	TTR 291 - Exceptions
TTR 293 - Referral to Mediation/Mediator	TTR 293 - Referral to Mediation/Mediator
TTR 295 - Schedule/complete mediation	TTR 295 - Schedule/complete mediation
TTR 297 - Mediators	TTR 297 - Mediators
	*New Rule