LARA
LICENSING AND REGULATORY AFFAIRS

MICHIGAN TAX TRIBUNAL

Newsletter 2025-5

December 19, 2025

Revised and New Small Claims Petitions & Answers

As a result of the Tribunal's continuing efforts to improve its efficiency and accessibility to all parties involved in Tribunal proceedings, Small Claims petition and answer forms have been updated and improved. Previously, parties filing appeals in the Tribunal's Small Claims division had limited petition and answer forms from which to choose. This proved problematic as the valuation petition and answer forms included issues beyond the scope of valuation and taxable value, such as classification and exemption claims related to poverty and disabled veterans.

These forms have been updated to ensure that only valuation and taxable value issues are included in the valuation form, and additional petition and answer forms have been developed for appeals involving poverty exemptions, disabled veteran exemptions, other exemptions, and classification. These changes are intended to provide clarity to the parties and ensure that each issue is addressed appropriately and thoroughly.

Practitioners and taxpayers are encouraged to review and begin using the updated forms, which are now available on the Tribunal's website.

Holiday Office Closures

The Tribunal's office will be closed on Wednesday, December 24, 2025, Thursday, December 25, 2025, Wednesday, December 31, 2025, and Thursday, January 1, 2026.

Designated Delivery Service

MCL 205.735a(7) provides that a petition is considered filed on or before the statutory filing period if:

(a) the petition is postmarked by the US Postal Service on or before the expiration of the applicable time period,
(b) the petition is delivered in person on or before the expiration of the applicable time period, or
(c) the petition is given to a designated delivery service for delivery on or before the expiration of the applicable time period.

MCL 205.735a(11) provides that a “designated delivery service” means a delivery service provided by a trade or business that is designated by the Tribunal no later than December 31 in each calendar year. For the 2026 calendar year, the Tribunal designates DHL Express (DHL), Federal Express (FedEx), and United Parcel Service (UPS) as its designated delivery services.

Deliveries from these carriers must be addressed to:

Department of Licensing and Regulatory Affairs
Mail Services
Attn: Michigan Tax Tribunal
2407 N. Grand River Avenue
Lansing, MI 48906