LARA
LICENSING AND REGULATORY AFFAIRS

MICHIGAN TAX TRIBUNAL

Newsletter 2025-4 **September 24, 2025**

The following items outline changes to Tribunal processes and procedures that are effective October 1, 2025.

Appeal Letters[i]

On April 15, 2013, the Tribunal issued a newsletter notifying parties that a written petition and filing fee, if applicable, are required to initiate an appeal and invoke the Tribunal's jurisdiction. See MCL 205.735a. Pursuant to TTR 279(1), a petition filed in the Small Claims division "must be on a form made available by the Tribunal." See also MCL 205.762(4). These forms are available on the Tribunal's website. While the Tribunal has also made available petition forms for the Entire Tribunal, parties are not required to utilize these forms. Instead, parties may utilize their own Entire Tribunal form as long as it meets the requirements of TTR 233.

The April 15, 2013 newsletter also informed practitioners that:

> If a letter is filed to initiate an appeal in either the Small Claims Division or the Entire Tribunal, the Tribunal will issue a *Notice of No Action* that will provide, in pertinent part:
>
> ". . . your letter is insufficient to initiate an appeal and the Tribunal will not consider your appeal (i.e., take no action) unless a petition is filed by the statutory deadline for the filing of such appeals. Small Claims petition forms are available on our website at www.michigan.gov/taxtrib."

In spite of these rules and the April 15, 2013 newsletter, parties continue to attempt to invoke the Tribunal's jurisdiction via a letter. Because the Tribunal is not a court of equity, it unfortunately cannot waive the requirement to file a written petition, even in situations where the taxpayer is issued a notice or decision from a unit of government that specifies that they can file "in writing" or by "appeal letter." As a result, in response to *all* appeal letters, the Tribunal will issue a Notice of No Action (NNA) indicating a timely petition must be filed, that the appeal letter will not be docketed, and that all documentation will be returned to the filing party by U.S. Postal Service mail. If a filing fee is paid with the appeal letter, the NNA will provide a reference number that the Tribunal will use to apply the payment to a future, timely filed petition. If the party opts not to file a petition, the reference number must be used to request a refund of the money paid. A refund request form will be included with the NNA.

Restrictions on Email Submission[ii]

In light of the above, the Tribunal will now accept refund requests via email. This will facilitate the efficient processing of the request and timely refund of funds. However, any other emailed submissions, other than those outlined below, will be rejected and the filer reminded to formally file (i.e., e-filing or hard copy) the document.

1. Appearances/Stipulated Substitutions of Representatives
2. Same-day Emergency Requests regarding a scheduled prehearing or hearing
3. Stipulated (joint) Withdrawals
4. Stipulation Notifications
5. Updates to Contact Information
6. Valuation Disclosures if filed with Motion to Withhold
7. Entire Tribunal hearing and post-hearing exhibits and exhibit lists
8. Rebuttal Evidence
9. Mediator Applications
10. Mediation Status Reports
11. Refund Requests

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[i] Clarifies "Petitions" section of April 15, 2013 newsletter.
[ii] Rescinds and replaces "Restrictions on Email Submissions" section of MTT 2022-2 newsletter of February 3, 2022.

Changes after *Sixarp LLC v Byron Twp*___Mich___;___NW3d___(2025).

In *Sixarp LLC v Byron Twp*___Mich___;___NW3d___(2025), the Michigan Supreme Court held that:

> The Legislature has clearly mandated that the requirement for appeal in the MTT under MCL 205.735a(3) is jurisdictional. The statute plainly states that "the assessment *must* be protested *before* the board of review before the tribunal *acquires jurisdiction* of the dispute." MCL 205.735a(3) (emphasis added). As a result, MCL 205.735a(3) "is not a notice statute, but is a jurisdictional statute that governs when and how a petitioner invokes the Tax Tribunal's jurisdiction." *Id*. at 8.

The Court further held that MCL 205.735a is not "a mere 'procedural requirement[ ] for perfecting an appeal in the Tax Tribunal." *Id*. Instead, it is an express limitation on the MTT's jurisdiction. Therefore, "the protest requirement of MCL 205.735a(3) may only be waived by the court if necessary to remedy a constitutional due-process violation that deprived the taxpayer of their ability to invoke the right to protest." *Id*. Citing *Electronic Data Sys Corp. v Flint Twp*, 253 Mich App 538, 547-548; 656 NW2d 215 (2002), and *Fed-Mogul Corp v Dep't of Treasury*, 161 Mich App 346, 359; 411 NW2d 169 (1987), the Court explained that the Tribunal has no equitable power to waive or otherwise disregard a statutory requirement or filing deadline.

The Tribunal is still considering the full impact of the Court's decision. Having said that, it is clear that certain petitions may no longer be accepted as timely filed or will no longer proceed to hearing with questions of fact. For example, a petition filed 34 days after a July or December Board of Review denial of a poverty exemption wherein the Board's decision informs the parties that an appeal may be filed within 35 days of the decision under MCL 205.735a, when in fact the statutory deadline is 30 days per MCL 211.53c. See also the Orders of Dismissal issued in *Distro 10 LLC v City of Warren*, MTT Docket No. 25-001898, and *Seventy 7 Productions Inc v City of Royal Oak*, MTT Docket No. 25-002570.