LARA
LICENSING AND REGULATORY AFFAIRS

MICHIGAN TAX TRIBUNAL

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Assessor Appearances and Withdrawals

Pursuant to TTR 229(2), if an assessor signs an answer to a petition, the answer serves as the assessor's appearance as the taxing jurisdiction's representative in that case. If the assessor's information changes, or if the assessor discontinues representing that taxing jurisdiction, the assessor must notify the Tribunal and the opposing party. (See below for the applicable Tax Tribunal Rules.) There are several reasons why it is important for assessors to update their information. For example, if this information is not updated, the Tribunal will continue to send documents to the assessor at the assessor's old address, or will continue to send documents to an assessor who longer represents the taxing jurisdiction. Further, the new assessor will not receive important documents, such as the Notice of Docket, and the assessor will be unaware that an appeal has been filed. This could ultimately result in a default hearing where the assessor will be prohibited from participating in the hearing. Also, the opposing party will be unable to serve the assessor with information pertaining to an existing case and as a result, the assessor may not receive the opposing party's exhibits prior to a hearing.

Assessors are currently required to provide this type of information to the State Tax Commission (STC). As noted in STC Bulletin 15 of 2025: "All certified assessing officers are required to inform the State Tax Commission of any changes to their personal or employment contact information within 30 days of assumption of duty or departure from duty." Unfortunately, the Tribunal is unable to upload the STC's data directly into the Tribunal's docketing system. Moreover, it is cost prohibitive to review the 1,684 local units of government listed in the STC's document every month to determine whether there has been a change and then enter the new data into the Tribunal's docketing system.

For these reasons, it is important that assessors follow the following procedures:

(1) CHANGES IN CONTACT INFORMATION:
Assessors should complete a Change in Contact Information Form, found here, and email the form to the Tribunal at taxtrib@michigan.gov. The Tribunal will utilize this form to update its database for **current and future cases**. An assessor may use this form without identification of a specific docket number.

(2) SUBSTITUTIONS & WITHDRAWALS:
For **existing** cases, assessors should file one of the following forms **in each case** whenever they wish to be removed from or added to a case**:**

a. Joint Substitution Form: This form should be used whenever possible because it notifies the Tribunal as to whom the new attorney or representative (i.e., assessor) will be and, because it is signed by the client and/or the attorney/representative who is withdrawing from the case, ensures that these people are aware of the change.
b. Substitution of Assessor Form: This form also notifies the Tribunal as to who the new

assessor/representative will be but is not signed by the client or the previous attorney/representative.

c. Motion to Withdraw as Attorney or Authorized Representative: This form notifies the Tribunal that the attorney/representative will no longer represent the client or taxing jurisdiction but does not include information regarding the new attorney/representative. The withdrawing assessor will not be replaced on the case file until information regarding the new assessor is provided. An order will be issued requesting this information. If the information is not provided, the withdrawing assessor will be placed in default. If the default is not cured, the assessor will be inactivated in that case and the local unit of government's supervisor will be sent all correspondence until such time that information regarding the new assessor is received.

Applicable Tax Tribunal Rules

There is no Tribunal rule that applies to appearances in the Small Claims division. TTR 277 is titled "Appearances and representation"; however, that title is incorrect and will be corrected the next time the Tribunal's rules are amended.

TTR 201(3) states: "The rules in part 3 of these rules govern the practice and procedure in all cases before the small claims division. If an applicable small claims division rule does not exist, then the entire tribunal rules govern, except for rules that pertain to discovery, which, in the small claims division, is by leave of the tribunal only."

Because there is no applicable rule in the Small Claims division, TTR 229 applies, which states:

(1) An attorney or authorized representative may appear on behalf of a party in a contested case by signing the petition or other document initiating the participation of that party in the contested case or by filing an appearance. The tribunal may require an attorney or authorized representative to provide a written statement of authorization signed by the party on whose behalf the attorney or authorized representative is appearing.
(2) If a petition or other document initiating the participation of a party is signed by an attorney or authorized representative, that petition or document must state the name of the party on whose behalf the attorney or authorized representative is appearing; the attorney or authorized representative's name; the name of their firm, if any; and the firm's mailing and email addresses and telephone number. If there is no firm, the attorney or authorized representative shall state the attorney or authorized representative's mailing and email addresses and telephone number. The attorney or authorized representative shall also promptly inform and all parties or their attorneys or authorized representatives in writing of any change in that information.
(3) An appearance filed by an attorney or authorized representative must state the name of the party on whose behalf the attorney or authorized representative is appearing; the attorney or authorized representative's name; the name of their firm, if any; and the firm's mailing and email addresses and telephone number or, if there is no firm, the attorney or authorized representative's mailing and email addresses and telephone number. The attorney or authorized representative shall also promptly inform the tribunal and all parties or their attorneys or authorized representatives in writing of any change in that information.

(4) An attorney or authorized representative may withdraw from a contested case or be substituted for by stipulation or order of the tribunal. The stipulation must be signed by the party, the party's attorney or authorized representative, and the new attorney or authorized representative, if any. If the stipulation is signed by a new attorney or authorized representative, the new attorney or authorized representative shall also submit an appearance, as provided by this rule. If the stipulation is not signed by a new attorney or authorized representative, the stipulation must indicate the mailing and email addresses for the service of notices, orders, and decisions and the telephone number for contacting that party.

(5) In the absence of an appearance by an attorney or authorized representative, a party is considered to appear for themselves. If a party is appearing for themselves, that party shall promptly inform and all parties or their attorneys or authorized representatives in writing of any change in that party's mailing and email addresses and telephone number.

(6) Parties may be added or removed by order of the tribunal on its own initiative or on motion of any interested person at any stage of the contested case as justice requires.

(7) The tribunal may, upon motion, order a person or, upon motion or its own initiative, order a state or local governmental unit to appear as amicus curiae or in another capacity as the tribunal considers appropriate.