



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

Ram Hospitality Inc,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 21-001862

City of Cheboygan,
Respondent.

Presiding Judge
Peter M. Kopke

SCHEDULING ORDER

NOTICE OF DEFAULT VIDEO CONFERENCE HEARING

The Tribunal has reviewed the file in the above-captioned case and finds that an Order was issued on December 13, 2021, regarding the scheduling of a default hearing given Respondent's failure to cure its default, as provided by the October 13, 2021, and November 9, 2021 default orders.¹ As such, a scheduling order is being issued establishing a default video conference hearing, via **Microsoft Teams**, for:

HEARING DATE:	April 26, 2022
HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	Click here to join the meeting +1 248-509-0316,,46136393# United States, Pontiac Phone Conference ID: 461 363 93#
PARTICIPANTS' GUIDE:	https://bit.ly/34fBXnN

This is an important legal document. Please have someone translate the document.

Este es un documento legal importante. Por favor, haga traducir este documento.

এটি একটি গুরুত্বপূর্ণ আইনি দলিল, অনুগ্রহ করে কেউ দলিলটিকে অনুবাদ করুন।

هذا هو وثيقة قانونية هامة يرجى لديق شخص تترجم الوثيقة.

Ito ay isang mahalagang legal na dokumento. Mangyari lamang na magkaroon ng isang tao isalin ang dokumento.

¹ A default hearing is a hearing at which the default party is prohibited from providing any testimony or documentary evidence.

This hearing is open to the public and this notice is provided under the Open Meetings Act. Any participant or member of the public wishing to attend this hearing **must** click on the “Teams Hearing Link” provided above to gain access to the hearing.

SCHEDULING ORDER

The Tribunal has determined the hearing in the above-captioned case shall be conducted as a video conference proceeding. Although video conference proceedings via *Microsoft Teams* are generally set up using email addresses, the Tribunal has provided a “Teams Hearing Link” that can be utilized by participants (i.e., attorneys or agents, witnesses, the court reporter, etc.) to “join” the hearing **and the parties or their attorneys or agents are required** to provide that link **to their participants** so that they can **timely** “join the hearing.”

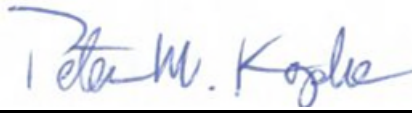
The Tribunal has also provided a link to *MOAHR MTT Guide for Participants for the Conducting of Entire Tribunal Video Conference Hearings*. Participants **should review** the Guide **prior to the hearing**, as participants **are required to comply** with the requirements of the *Guide*, as said requirements will facilitate the conducting and transcription of the scheduled hearing. The **parties or their attorneys or agents** are also **required** to provide the link to the *MOAHR MTT Guide for Participants to their participants* so that they are **aware of and can comply with** those requirements.

- I. **April 12, 2022**, is the final date for Petitioner to submit a valuation disclosure and prehearing statement. A witness **not** disclosed in the prehearing statement and in accordance with this Order **may not** be permitted to testify.
- II. **April 12, 2022**, is the final date for Petitioner to submit their exhibit lists **and** exhibits to the Tribunal by **e-filing or email**. For the exhibit list, Petitioner **must use** the form prescribed by the Tribunal. The exhibit list and exhibits **shall be submitted** as provided in the **MOAHR MTT Guide for Participants**. An exhibit will **not** be admitted into evidence unless the exhibit is disclosed and furnished in accordance with this Order (even though admissible) **except** upon a finding of good cause by the Tribunal. The exhibits may be submitted separately or in a single document **provided** that the single document or PDF is **bookmarked** so that each exhibit can be easily accessed.
- III. **April 12, 2022**, is the final date for Petitioner to notify the Tribunal **by e-filing or email** of the name and telephone number of the court reporter retained to transcribe the hearing, as provided in the **MOAHR MTT Guide for Participants**.

IT IS SO ORDERED.

Failure to comply with this Order may result in the dismissal of the case.² Further, there will be **no** adjournment **absent** a showing of extenuating circumstances.

Entered: January 13, 2022
pmk

By 

² See TTR 231(1) and (4). See also *Grimm v Dep't of Treasury*, 291 Mich App 140, 149-150; 810 NW2d 65 (2010) and MCL 205.732(c).

HEARING INFORMATION – READ BEFORE THE HEARING

GENERAL INFORMATION: An impartial default hearing will be conducted in accordance with the Michigan Administrative Hearing Rules (R 792.10101-R 792.11289) and the Michigan Administrative Procedures Act, MCL 24.201 *et seq.* The Michigan Rules of Evidence and the Michigan Court Rules may be applicable. A party is expected to exercise proper respect and courtesy toward other parties, witnesses, and administrative law judges, which includes attending the hearing on time, silencing cell phones, and dressing in appropriate clothing for in-person hearings.

REPRESENTATION: You may have an attorney or anyone else of your choice represent you at the hearing. The Michigan Office of Administrative Hearings and Rules (MOAHR) does not recommend or appoint representatives for you and will not pay for your representative.

WITNESSES: Petitioner may present witnesses, if any, identified in the Prehearing Statement, to testify under oath or affirmation at the hearing, subject to cross-examination by the opposing party, and questions by the administrative law judge.

EVIDENCE: Respondent is, given its default status, precluded from submitting any testimony, evidence, and from examining Petitioner's witnesses.

EXHIBITS: Each exhibit must display the docket number, and exhibit number (i.e., P1, P2, R1, R2, etc.) in the upper right-hand corner of the first page of each copy of each proposed exhibit. If an exhibit contains multiple pages, each page shall be numbered. The proposed exhibits must be separated into numerical order sets and indexed for easy reference.

COURT REPORTER: Petitioner shall not only provide a court reporter to transcribe the hearing but shall also provide an electronic copy of the hearing transcript to the Tribunal by e-mailing it to taxtrib@michigan.gov. The costs attributable to the court reporter shall be paid by Petitioner. If Petitioner fails to pay the costs of the transcript to the court report prior to the submission of the transcript to the Tribunal, the court reporter may report this to the Tribunal with the submission of the transcript. As a result, Petitioner may be held in default.

REASONABLE ACCOMMODATION: All hearings are conducted in a barrier-free location in compliance with the Americans with Disabilities Act. An individual requiring reasonable accommodation for effective participation in a hearing, including accessible documentation such as braille, large print, electronic or audio reader, should contact the MOAHR by telephone at (517) 335-9760, or complete and submit an accommodation request form at https://www.michigan.gov/documents/lara/Disability_Accommodation_FORM_v1_2_464017_7.doc within five (5) days of receipt of the Notice of Hearing to ensure availability of accommodation.

PRIVACY OF INFORMATION: In order to conduct a comprehensive and fair hearing, a party's private or confidential information, such as health or financial information, may be disclosed to the Tribunal and other parties and their attorneys or representatives. The MOAHR will use the private information solely for purposes related to the hearings process. A party may file a motion to request that a public hearing be closed in part or file a motion for protective order to deem certain information private and confidential in order to afford that information special protection.

CONTACT INFORMATION:

Michigan Tax Tribunal

Mailing Address: P.O. Box 30232, Lansing, MI 48933

Phone: (517) 335-9760

E-Mail: taxtrib@michigan.gov

Website: www.michigan.gov/taxtrib

E-Filing: www.etaxappeal.lara.state.mi.us

Office Hours: 8:00 a.m. – 5:00 p.m., our office is closed from 12:00 p.m. – 1:00 p.m.