



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

Federal Screw Works,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 23-003025

City of Big Rapids,
Respondent.

Presiding Judge
Patricia L. Halm

SUMMARY OF STATUS CONFERENCE

SCHEDULING ORDER

NOTICE OF VIDEO DEFAULT HEARING

A Status Conference was held in this matter on December 16, 2024. Scott Rozema, Treasurer, and Matt Misiak, Corporate Controller, appeared on behalf of Petitioner. Respondent did not attend. A scheduling order has been established and a video conference default hearing, held via Microsoft Teams, has been set for:

DEFAULT HEARING DATE:	March 26, 2025
DEFAULT HEARING TIME:	9:00 a.m.
TEAMS HEARING LINK:	Join the meeting now Dial in by phone +1 248-509-0316,,53590987# United States, Troy
PARTICIPANTS' GUIDE:	https://bit.ly/34fBXnN

This hearing is open to the public and this notice is provided under the Open Meetings Act. Any participant in the hearing or member of the public wishing to attend this hearing must click on the link above to gain access to the hearing.

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 لديك شخص تترجم الوثيقة.

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

STATUS CONFERENCE SUMMARY

I. VALUATION INFORMATION:

A. The true cash value (TCV), assessed value (AV), and taxable value (TV) for each parcel and tax year at issue as established by the Board of Review:

Parcel Number: 17-99-332-500

Year	TCV	AV	TV
2023	\$10,435,114	\$5,217,600	\$5,217,600

B. The parties' contentions of TCV, state equalized value (SEV), and TV for each parcel and tax year at issue:

Parcel Number: 17-99-332-500

Year	Petitioner			Respondent		
	TCV	SEV	TV	TCV	SEV	TV
2023	\$0	\$0	\$0	NAV	NAV	NAV

C. Amounts in dispute for the tax years at issue:

Parcel Number: 17-99-332-500

Year	SEV	TV
2023	\$5,217,600	\$5,217,600

III. FACTUAL STATEMENT OF CLAIMS:

A. Classification of property:

Parcel Number	Classification
17-99-332-500	Industrial Personal Property

B. Highest and best use (H&BU) for the tax years at issue:

Tax Year	H&BU
2023	NAV

C. The property's exemption from property taxes, under MCL 211.9m and MCL 211.9n, is at issue for the tax year under appeal. While the petition indicated that the property's TCV and TV are at issue, Petitioner indicated during the Status Conference that the property's exempt status was the only issue in this case.

D. Petitioner's claims or counterclaims: Petitioner contends that the subject property is Eligible Manufacturing Personal Property and therefore exempt under MCL 211.9m and MCL 211.9n. Petitioner contends that it timely filed Form 5278 to

claim the exemption, but that Respondent failed to process the exemption application. According to Petitioner, Respondent agrees that the subject property qualifies for the exemption.

E. Respondent's claims or counterclaims: NAV

IV. PENDING MOTIONS OR DISCOVERY:

A. Motions: None pending at this time.

B. Discovery: Discovery is closed unless otherwise stated below.

V. WITNESSES:

A. As provided by TTR 237, a person, other than a rebuttal witness, who is NOT identified as a witness in the Prehearing Statement, shall NOT be permitted to give testimony, unless, for good cause shown, the Tribunal permits the testimony to be taken. The date to submit a Prehearing Statement is set forth below.

B. Witnesses will testify under oath or affirmation at the hearing, are subject to cross-examination by the opposing party, and to questions by the administrative law judge.

VI. VIDEO CONFERENCE HEARING INFORMATION:

It has been determined that the above-captioned case shall be conducted via video conference.

A link to the ***MTT Guide for Participants for the Conducting of Entire Tribunal Hearings as Video Conference Proceedings*** is provided above. Participants are encouraged to review this Guide prior to hearing and are **required** to comply with the requirements of the Guide, as said requirements will facilitate the conducting of the scheduled hearing.

The Tribunal's [Remote Witness Instructions](#) must also be reviewed by any witnesses who may be called at hearing.

SCHEDULING ORDER

March 5, 2025

is the final date for Petitioner to file and serve upon the opposing party and the Tribunal a Prehearing Statement. Witnesses will not be allowed to testify unless disclosed in the Prehearing Statement and the Prehearing Statement is furnished in accordance with this

Order except upon a finding of good cause by the Tribunal.

March 19, 2025

is the final date for Petitioner to file and serve upon the opposing party and the Tribunal a final exhibit list and to furnish the opposing party with a copy of each exhibit. **Petitioner must use the form prescribed by the Tribunal.** 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.

March 19, 2025

is the date for Petitioner to notify the Tribunal in writing of the name and telephone number of the court reporter retained by the parties to transcribe the hearing.

Failure to comply with this Order will result in holding Petitioner in default and may result in the dismissal of the case, as provided by TTR 231.¹

By Patricia L. Haem

Entered: December 18, 2024

¹ See also MCL 205.732.

HEARING INFORMATION – PLEASE READ IMMEDIATELY

GENERAL INFORMATION: An impartial hearing will be conducted in accordance with the Michigan Tax Tribunal Rules (R 792.10201-R 792.10297) 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: A party may be represented by an attorney or other authorized representative of the party's own choosing and at the party's own expense. The Tribunal does not recommend or appoint attorneys.

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

EXHIBITS: The parties shall submit exhibits pursuant to the Guide for Participants.

COURT REPORTER: The parties 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 shared equally by the parties. If the parties fail 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, the party or parties who failed to pay the costs associated with the transcript may be held in default.²

WITHDRAWAL: If Petitioner no longer wants to continue with the appeal, Petitioner may submit a written request to withdraw the case and serve the request upon Respondent. If the request is granted, the case will be dismissed.

SETTLEMENT: Parties may submit a written agreement settling a case (i.e., stipulation). The stipulation must be on a form made available by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form and be signed by the parties' attorneys or authorized representatives, if they have attorneys or authorized representatives, or by the parties, if they do not have attorneys or authorized representatives. There is a \$50 fee for the filing of the stipulation. If the stipulation with appropriate filing fee is received by the Tribunal or the parties email a copy of the signed stipulation to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the scheduled hearing, the hearing may be adjourned. Parties that email a copy of a signed stipulation to the Tribunal for purposes of adjourning a hearing are also required to submit the original signed stipulation with appropriate filing fee. The stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment.

REASONABLE ACCOMMODATIONS: 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 Tribunal by telephone at (517) 335-9760, or complete and submit an accommodation request form located [here](#).

² See TTR 321.

An individual requiring a foreign language interpreter for effective participation in a hearing, should contact the Tribunal by telephone at (517) 335-9760, or complete and submit an accommodation request form located [here](#).

All requests must be filed within five (5) days of receipt of the Notice of Hearing to ensure availability of accommodation.

Hearing participants and observing members of the public who need assistance with speech or hearing may also participate in a telephonic or virtual hearing by dialing 7-1-1 and using the Michigan Relay service. More information about this service may be found [here](#).

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 Tribunal 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
611 W. Ottawa St., Lansing, MI 48933
U.S. Postal Mailing Address: PO BOX 30232, Lansing, MI 48909
Other Carriers (UPS, FedEx, DHL):
2nd Floor MTT, 2407 N. Grand River Avenue, Lansing, MI 48906
Phone: (517) 335-9760
E-Mail: taxtrib@michigan.gov
Website: www.michigan.gov/taxtrib
E-Filing: <https://eFiling.apps.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.

PROOF OF SERVICE

I certify that a copy of the foregoing was sent on the entry date indicated above to the parties or their attorneys or authorized representatives, if any, utilizing either the mailing or email addresses on file, as provided by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk