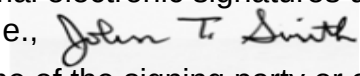
STIPULATION TIPS CHECKLIST

Use this checklist to facilitate efficient processing and entry of your Stipulation for Entry of Consent Judgment (Stipulation) with the Michigan Tax Tribunal and avoid denial for failing to comply with the Tribunal's rules of practice and procedure.

GENERAL CONSIDERATIONS

MAKE SURE…

- ☐ The correct form for the issue being appealed (valuation, principal residence exemption, uncapping, special assessment, other exemption, etc.) is used.
- ☐ The parties' names, docket number, and parcel number are all correct and match the pleadings (the petition and answer) and other documentation on file. (If there are any errors in the pleadings, you must file an explanation and record card or other documentation that confirms the information identified in the stipulation are correct.)
- ☐ The stipulation includes all parcels and tax years under appeal OR identifies the parcel number(s) and/or tax year(s) being withdrawn from the appeal after Paragraph 6 of the stipulation form.
- ☐ BOTH parties or their authorized representative(s) sign the stipulation on the appropriate signature lines.
- ☐ The stipulation is signed by the party or authorized representative who signed the petition and answer UNLESS an appearance has been filed for one or more parties. If an appearance has been filed, the stipulation must be signed by the individual who filed the appearance. (If the person signing the stipulation did not sign the petition/answer or previously file an appearance, an appearance must be filed with the stipulation.)
- ☐ To only use formal electronic signatures using /s/ John Smith or a graphic representation of the signature , i.e., 
- ☐ The <u>printed</u> name of the signing party or authorized representative is identified under each signature line.
- ☐ To include the applicable filing fee, if any.

VALUATION APPEALS

MAKE SURE…

- ☐ The values established by the Board of Review are correctly identified and match the pleadings and other documentation on file. (If there are any errors in the pleadings, you must file an explanation and record card or other documentation that confirms the values identified in the stipulation are correct.)
- ☐ The stipulated Assessed Value (AV) is <u>exactly</u> 50% of the stipulated True Cash Value (TCV).
- ☐ If the stipulated Taxable Value (TV) differs from the TV that was confirmed by the Board of Review and is NOT the same as the stipulated AV, explain the change and identify any additions or losses *in detail*, attaching additional pages as necessary.
- ☐ All values are whole dollar amounts and the TV <u>cannot</u> be rounded.

☐ In the Small Claims Division, include subsequent tax years, which are automatically added to the appeal after April 1st each year. Alternatively, subsequent tax years can be withdrawn by filling out the applicable section of the stipulation form.

☐ In the Entire Tribunal, only include subsequent tax years if a Motion to Amend was timely filed OR the stipulation is filed on or before the applicable statutory deadline with the appropriate filing fee for a Motion to Amend (A Motion to Amend is NOT required for exemption appeals filed in the Entire Tribunal and subsequent tax years should be included in the stipulation or withdrawn).

UNCAPPING/EXEMPTION/TAXABLE VALUE ONLY APPEALS

MAKE SURE…

☐ Use the correct form and list only TV in the included value tables. TCV and AV cannot be included in a stipulation if they are not under appeal.

STIPULATION FILING FEES

SMALL CLAIMS DIVISION

- Poverty and Disabled Veteran's Exemption Appeals

No fee is required for a stipulation filed in the Small Claims Division if a poverty exemption or disabled veteran's exemption is the only issue being appealed.

- Valuation, Exemption, and Principal Residence Exemption Appeals

No fee is required for a stipulation filed in the Small Claims Division IF the property had a PRE of at least 50% at the time the petition was filed for all tax years at issue.

- All Other Appeals, including Special Assessment, Nonproperty, and Qualified Agricultural Exemption Appeals

The fee for all other stipulations filed in the Small Claims Division is $25.00.

ENTIRE TRIBUNAL

- Stipulations with a Motion to Amend

The fee for a stipulation filed in the Entire Tribunal that includes a Motion to Amend for a subsequent tax year is the fee required for the Motion to Amend, i.e., 50% of the fee for filing a petition, as outlined below:

SEV or TV in dispute	Filing Fee
$100,000 or less	$125.00
$100,000.01 to $500,000	$200.00
More than $500,000	$300.00

- All Other Appeals

The fee for all other stipulations filed in the Entire Tribunal is $50.00.