



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MARLON I. BROWN, DPA  
DIRECTOR

Gloria L May,  
Petitioner,

MICHIGAN TAX TRIBUNAL  
SMALL CLAIMS DIVISION

v

MTT Docket No. 24-000224

Oakland Township,  
Respondent.

ORDER GRANTING JOINT MOTION TO ADJOURN

ORDER GRANTING JOINT REQUEST FOR VIDEO CONFERENCE HEARING

NOTICE OF VIDEO CONFERENCE HEARING

On June 4, 2024, a joint motion was filed requesting that the Tribunal adjourn the hearing scheduled to commence in this case on August 5, 2024, and to hold the hearing via Microsoft Teams. The Tribunal has reviewed the file in the above-captioned case and finds that good cause exists to grant the requests and schedule the hearing using a virtual platform. Therefore,

Both parties shall attend the video conference hearing, held via Microsoft Teams, as follows:

HEARING DATE:	September 16, 2024
HEARING TIME:	10:00 a.m.
TEAMS HEARING LINK:	<a href="#">Join the meeting now</a> Meeting ID: 250 814 486 026 Passcode: TZLS6m
PARTICIPANTS' GUIDE	<a href="https://bit.ly/34fBXnN">https://bit.ly/34fBXnN</a>

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.

IT IS ORDERED that the Joint Motion to Adjourn is GRANTED.

IT IS FURTHER ORDERED the Joint Request for Video Conference Hearing is GRANTED.

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.

Date Entered: June 14, 2024

BY: \_\_\_\_\_

A handwritten signature in blue ink, reading "John M. Wease", is written over a horizontal line. The signature is cursive and extends to the right of the line.

## 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:** You may have an attorney or anyone else of your choice represent you at the hearing. The Tribunal does not recommend or appoint representatives for you and will not pay for your representative.

**WITNESSES:** You may have anyone join you at the hearing to speak in support of your case. However, the time to present your case is limited and additional time may not be provided to accommodate witness testimony.

**DOCUMENTATION:** Parties are required to submit all documents in support of their contentions to the Tribunal and the opposing party at least 21 days before the hearing date **even if the documents had been submitted to the local Board of Review or the Michigan Department of Treasury**. If the documents are not timely submitted to the Tribunal and the opposing party, the documents may be excluded. Documents may be submitted by mail or through the Tribunal's e-filing system. Documents may be sent to the opposing party by mail or by e-mail, if the parties agree to submission by e-mail.

If a hearing had previously been scheduled in this case and adjourned, and the adjournment order indicates that the parties are precluded from submitting any further documentary evidence, no further documentary evidence will be accepted even if filed and exchanged, as indicated above.

Inclusion of Subsequent Tax Years: Subsequent tax year assessments are automatically included in a valuation appeal once the assessment has been established for that tax year unless the Tribunal grants the exclusion of the subsequent tax year. For purposes of administrative efficiency, the Tribunal considers this date April 1<sup>st</sup>. As such, the parties should be prepared to discuss all additional assessments at hearings to be conducted on or after April 1<sup>st</sup>. If the hearing is to be conducted prior to April 1<sup>st</sup>, taxpayers would be required to file a new petition and, if necessary, protest the subsequent tax year assessment at the March Board of Review for that tax year.

**MOTIONS/REQUESTS:** A motion is a written request filed by a party asking the Tribunal to take certain action. The following motions and requests (including subpoenas) may be filed by either party regarding the scheduled hearing. Motions and requests may be submitted by mail, e-mail (with indication of fee being paid by mail, if required) or through the Tribunal's "e-filing" system, if available. If a motion or request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing.

**1. Motion to Adjourn:** A party may request the hearing be rescheduled (i.e. adjourned). The motion must be submitted to the Tribunal and the opposing party at least 28 days before the hearing unless there are emergency circumstances. The emergency circumstances must be detailed to justify the granting of what would otherwise be considered a late motion. A \$25 fee is required for the filing of the motion unless the case involves the valuation of property and the property at issue had a principal residence exemption of at least 50% at the time the petition was filed or the sole issue being appealed relates to a poverty exemption. If the motion is not granted or the Tribunal has not notified the parties that it has been granted, the parties are required to attend the hearing.

**2. Hear on File Option:** If a party is unable to attend a hearing, that party may participate in the hearing by submitting a written request asking to have that party's side of the case "heard on the file". The opposing party

must agree to the request. The request must be submitted to the Tribunal and the opposing party at least 28 days before the hearing. The opposing party may file a concurrence or objection to the request within 14 days of the service of the request on the opposing party. An opposing party's failure to timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the Tribunal will conduct the hearing to take the testimony of the opposing party and render a decision based on that testimony and the documents timely submitted by both parties. If a local unit of government submits a "hear on file" request, the request will not be granted unless Respondent provides to the Tribunal and Petitioner in writing the assessments as established by the Board of Review for each tax year at issue.

**3. In-Person Hearing Option:** A party may submit a written request for an in-person hearing. The request must be submitted to the Tribunal and the opposing party at least 28 days before the hearing. The opposing party may file a concurrence or objection to the request within 14 days of the service of the request on that party. An opposing party's failure to timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is timely, it will be granted. If granted, the hearing will be conducted in person and will likely be rescheduled for a later date.

**4. Telephonic Hearing Option:** A party may submit a written request for a telephonic hearing. The opposing party must agree to the request. The request must be submitted to the Tribunal and the opposing party at least 28 days before the hearing and indicate the telephone number to be used for the hearing. The opposing party may file a concurrence or objection to the request within 14 days of the service of the request on that party. An opposing party's failure to timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the hearing will be conducted telephonically for the requesting party only and may be rescheduled for another day and time.

**5. Withdrawal of Case:** If Petitioner no longer wants to continue with the appeal, Petitioner may submit a written request to withdraw the case. Respondent must agree (i.e. concurrence) to the withdrawal. The request must be submitted to the Tribunal and served on Respondent at least 14 days before the hearing. Respondent may file a concurrence or objection to the request within 7 days of the service of the request on that party. If Respondent does not timely submit a concurrence or objection to the request it will be deemed to be a concurrence to the request. If the request is granted, the case will be dismissed. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing.

**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 \$25 fee for the filing of the stipulation if you were required to pay a petition filing fee at the start of the case. 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, if required. The stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment.

**FAILURE TO APPEAR:** The failure of a party to timely appear or otherwise participate in a hearing will result in adjournment of the hearing and the holding of that party in default. The defaulted party will be given an opportunity to show good cause for the failure to appear. Failure to respond or show good cause may result in dismissal of the case or the conducting of a default hearing.

**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 Tribunal by telephone at (517) 335-9760, or complete and submit an accommodation request form at <https://www.michigan.gov/taxtrib/-/media/Project/Websites/taxtrib/ET-Sample-Petitions-and-Forms/Disability-Accommodation-Form.pdf?rev=0b4e75a81f1e4cd186b0fcf956fe9f4c&hash=679AB1FBC0EFE783181CD8637BFEF027> 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 at [https://www.michigan.gov/mpsc/0,9535,7-395-93308\\_93325\\_93425\\_94040\\_94041---,00.html](https://www.michigan.gov/mpsc/0,9535,7-395-93308_93325_93425_94040_94041---,00.html).

**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](mailto:taxtrib@michigan.gov)  
Website: [www.michigan.gov/taxtrib](http://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.

Date Entered: June 14, 2024

**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