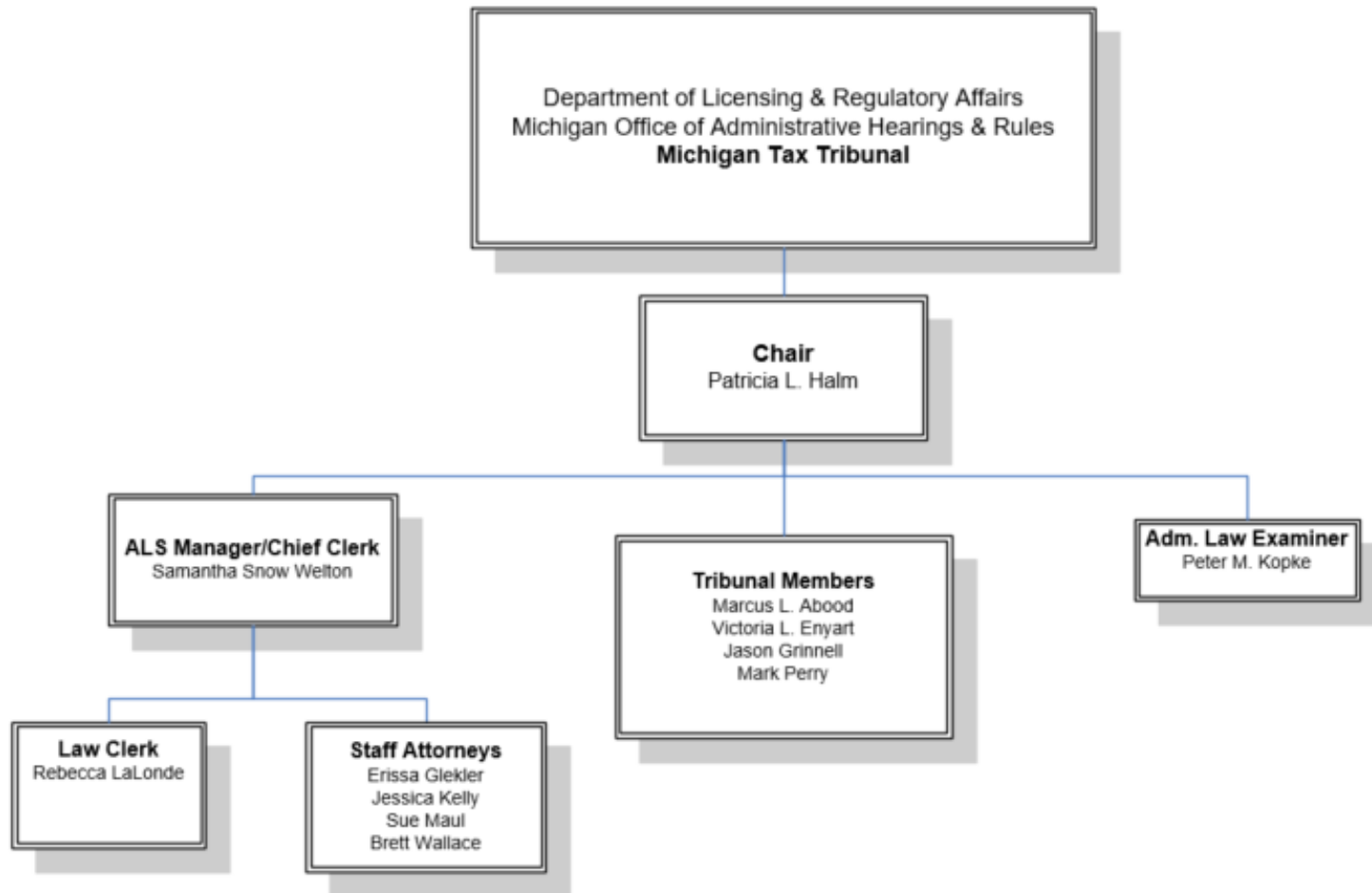
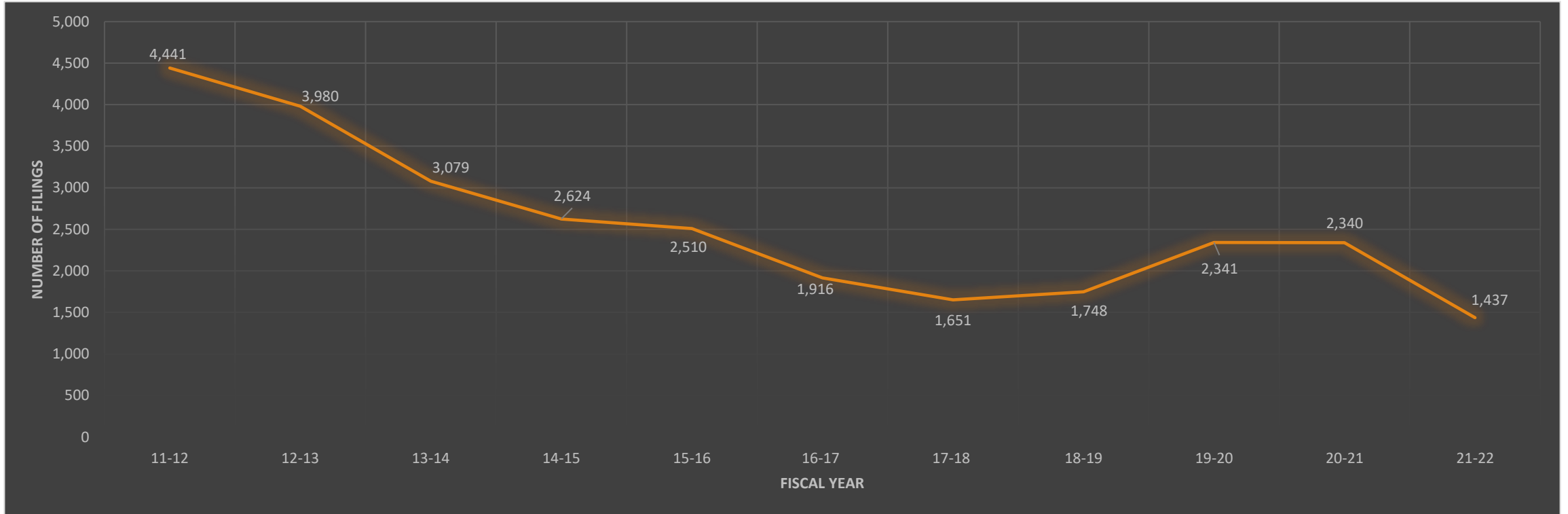


MICHIGAN TAX TRIBUNAL

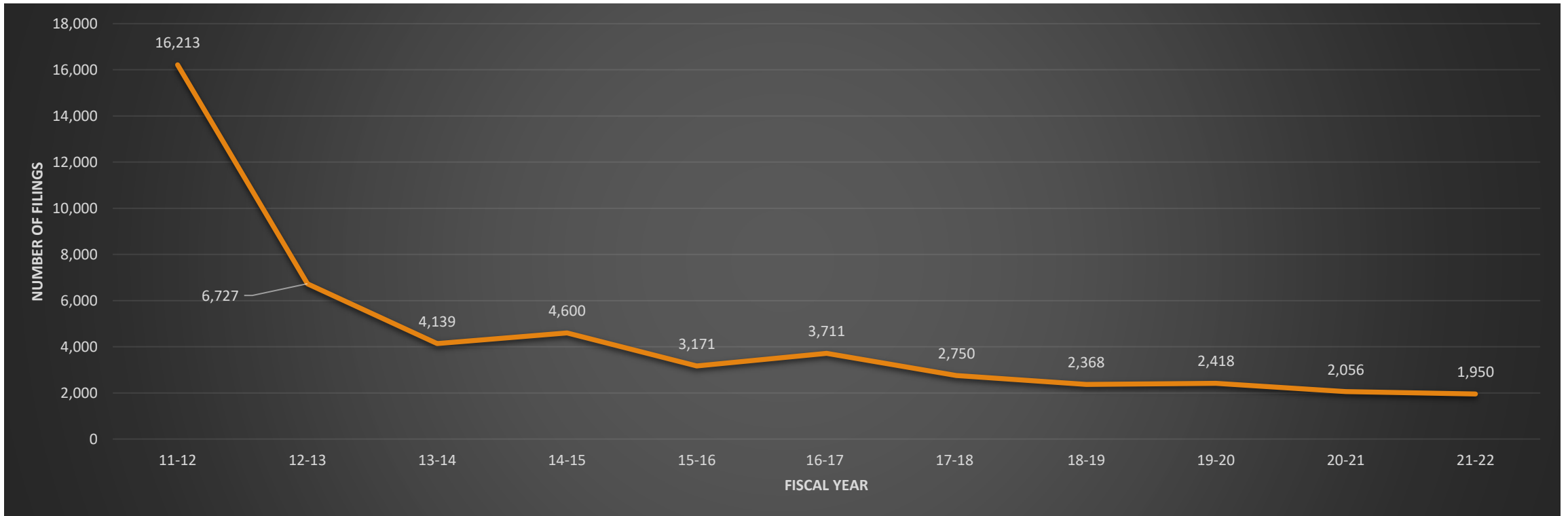
Rule Revisions and Other Updates



Current Organizational Chart



Entire Tribunal Filings



Small Claims Filings

Prehearing General Call

Exemptions removed from PHGC



30 days added to pre-valuation disclosure discovery



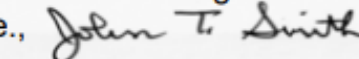
30 days added to post-valuation disclosure discovery



Effective with April 15, 2023 PHGC

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 is 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stipulation includes all parcels and tax years under appeal OR identifies the parcel number(s) and/or tax year(s) being withdrawn from the appeal in Paragraph 2 of the stipulation form.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 printed name of the signing party or authorized representative is identified under each signature line.
- ☐ To include the applicable filing fee, if any.

Stipulation Tips Checklist

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

Proposed Rule Revisions

Subpart A. General Provisions

Definitions:

Added definitions for “costs,” “default hearing,” “MCL,” “MCR,” “mediation,” “MRE,” “personal identifying information,” “pleading,” “rebuttal evidence,” “tribunal,” and “valuation disclosure.” (TTR 203)

Fees/Costs:

Provides a process for waiving fees. Establishes that no filing fee is required to request a fee waiver.

(TTR 205)

Provides for the refund of fees that were not required to be paid when the accompanying document was filed. Establishes that no filing fee is required to request a refund. (TTR 205)

Removes time requirements for the filing of a bill of costs or a response. (TTR 209)

Proposed Rule Revisions

Subpart B. Matters Before Entire Tribunal

Filing Fees:

Provides for the payment of fees within 14 days of email filing. (TTR 217)

Specifies that contiguous parcels must be located in a single assessing unit, for purposes of TTR 217. (TTR 217)

Provides that there is no filing fee for motions requesting a telephonic, video conference, or in-person prehearing conference or status conference. Further provides that there is no fee for motions requesting a video conference or in-person hearing. (TTR 217)

Establishes that there is no fee for filing a stipulation to participate in mediation.
(TTR 217)

Removes the filing fee for “Assessor’s Stipulations,” certification of the record for appeal, and for copies of pleadings or other documents. (TTR 217)

Proposed Rule Revisions

Subpart B. Matters Before Entire Tribunal

Commencing a Case:

“Assessor’s Stipulations” are no longer permitted in the Entire Tribunal division. (TTR 249)

Provides that if a U.S. postal service postmark is absent or unreadable, the received date is the filing date. (TTR 219(5))

Establishes that motions, documents, and exhibits submitted by email are considered filed when the email is received by the tribunal. Further provides that a submission by email by 11:59 p.m. on a business day is considered filed on that business day. (TTR 219(4) & (5))

Proposed Rule Revisions

Subpart B. Matters Before Entire Tribunal

Notices of No Action:

A Notice of No Action (NNA) will be issued in situations where a party failed to pay a required motion filing fee, failed to file a required proof of service of a motion or document other than a petition, or if a motion and brief and/or response and brief does not comply with the written motion practice requirements of TTR 225(5). (TTR 219(6) & (7))

Proposed Rule Revisions

Subpart B. Matters Before Entire Tribunal

Pleadings:

A party may amend a petition or answer to correct typographical or transpositional errors *only* prior to the filing and exchange of prehearing statements without filing a motion to amend. If the amendment includes more than a typographical or transpositional error, an NNA will be issued. (TTR 221(1))

A petition must include the parcel numbers being appealed, the properties addresses, the county, a statement regarding contiguity, and, if the property is personal property, the parcel number of the real property on which the personal property is located and whether a personal property statement was filed (and, if so, the date filed). (TTR 227(3)(c)(i))

The notice giving rise to the appeal is no longer required to be submitted with the petition in property tax and special assessment. (TTR 277)

The resolution confirming the special assessment roll must be submitted with the answer in special assessment appeals. (TTR 229(4))

The final assessment or other order/decision must be submitted with the answer in non-property tax appeals. (TTR 229(5))

Proposed Rule Revisions

Subpart B. Matters Before Entire Tribunal

Motions:

Provides for the email submission of motions (other than motions to amend to add a subsequent tax year), documents, and exhibits. (TTR 219(4))

The combined length of any motion and brief or response and brief may not exceed 20 pages double-spaced with one-inch margins and 12-point type, exclusive of attachments and exhibits. (TTR 225(5))

Failure to Appear at Hearings:

A party who fails to appear at a hearing shall be placed in default. (TTR 231(2),(3))

A party who fails to appear at a prehearing conference or non-property scheduling conference shall be placed in default. (TTR 231(2),(3))

Proposed Rule Revisions

Subpart B. Matters Before Entire Tribunal

Withdrawal of Petition:

A request for costs is not a substantive reason to object to the withdrawal of case. (TTR 231(4))

Prehearing Conference:

Prehearing statements must be signed and on either the Tribunal's form or a form in substantial compliance. (TTR 247(2))

A prehearing conference will commence as a show cause hearing if a party fails to comply with a Tribunal scheduling order. (TTR 247(8))

Proposed Rule Revisions

Subpart B. Matters Before Entire Tribunal

Stipulations:

Provides that a stipulation can only be filed after the filing of a petition and answer. Further provides that the stipulation must address the issues over which the tribunal's authority is properly invoked. (TTR 249(1))

If the parties stipulate a case at hearing or by email, they must pay the fee within 14 days of the hearing date or at the time of submission, if the hearing is at the Tribunal. (TTR 249(2))

Video Conference Hearing "Location":

A video conference hearing is considered to be held in Ingham County, for purposes of subpoena enforcement. (TTR 253(3))

Proposed Rule Revisions

Subpart C. Matters Before the Small Claims Division

Filing Fees:

There is no fee for a petition or motion appealing the denial of an exemption if the property had a 50% PRE at the time of the filing of the petition. (TTR 267(1))

Removes the fee for filing a petition appealing the denial of a disabled veteran's exemption. (TTR 267(2))

Provides for the payment of fees within 14 days of email filing. (TTR 267(3))

Specifies that contiguous parcels must be located in a single assessing unit, for purposes of TTR 267. (TTR 267(3)(a))

Provides that if motions & stipulations are filed by email the required fee must be paid within 14 days of the date of the emailed filing. (TTR 267(3))

Establishes that there is no fee for filing a request to be heard on file, by telephone, by video conference, or in-person.
(TTR 267(3)(g))

Establishes there is no fee for filing a stipulation to participate in mediation. (TTR 267(3)(j))

Removes the filing fee for "Assessor's Stipulations," certification of record for appeal, and for copies of pleadings or other documents. (TTR 267)

Proposed Rule Changes

Subpart C. Matters Before the Small Claims Division

Inclusion of Subsequent Tax Year:

A subsequent tax year is automatically included in valuation and some exemption appeals as of April 1 of that tax year.
(TTR 271)

Hearing Method:

A request to be heard by telephone, by video conference, or in person must be filed at least 28 days prior to the hearing.
(TTR 275)

Proposed Rule Changes

Subpart C. Matters Before the Small Claims Division

Commencement of Proceedings:

“Assessor’s Stipulations” are no longer permitted in the small claims division. (TTR 284)

Petitioner is no longer required to submit the notice giving rise to the appeal in special assessment appeals. (TTR 277(3))

Petitioner is no longer required to serve evidence attached to or submitted with the petition on the opposing party or parties. (TTR 277)

Small Claims petition forms and answer forms must be used. We no longer accept written forms in substantial compliance with a Tribunal form. (TTR 277, 279)

Proposed Rule Changes

Subpart C. Matters Before the Small Claims Division

Answers:

Respondent is no longer required to submit the notice giving rise to the appeal in valuation, exemption, or non-property tax appeals. (TTR 279(4))

The answer and any accompanying documents are no longer required to be served on the petitioner. (TTR 279)

The Tribunal will issue a Notice of Filing after an answer is filed and indicate the case is ready for the scheduling of a hearing. (TTR 279(6))

Proposed Rule Changes

Subpart C. Matters Before the Small Claims Division

Stipulations:

Provides that a stipulation can only be filed after the filing of a petition and answer. Further provides that the stipulation must address the issues over which the tribunal's authority is properly invoked. (TTR 281(1))

If the parties stipulate a case at hearing or by email, they must pay the fee within 14 days of the hearing date or at the time of submission if the hearing is at the Tribunal. (TTR 281(2))

Evidence:

If evidence is excluded an explanation must be included in the decision. (TTR 287(1))

If rebuttal evidence is submitted less than 21 days prior to the date of the hearing, the submitting party must bring two copies of the evidence to the hearing or email the evidence to the Tribunal and the opposing party. (TTR 287(3))

Proposed Rule Changes

Subpart D. Mediation

Referral to Mediation:

Referral to mediation, done via Tribunal order, is done by stipulation of the parties.

Process:

Tribunal will issue an Order Referring Case to Mediation with a mediation deadline.

Mediation is facilitative and conducted pursuant to MC4 2.411(C)(2).

The mediator shall file a mediation status report with the Tribunal within 7 days of completion of mediation.

If mediation is successful, the parties may file a stipulation pursuant to Tribunal rules.

Mediators:

General civil mediators must file a mediation application, pay a \$50.00 filing fee, and be certified by the Tribunal.

Mediators must have 5 years of state and local tax experience within the 7 immediately preceding years.

Upcoming Filing Dates

May 31st

- Real Property:
 - Commercial, Industrial, Developmental
- Personal Property:
 - Commercial, Industrial, Utility

July 31st

- Real Property:
 - Residential, Agricultural, Timber-Cutover
- Personal Property:
 - Agricultural

Contact Information

Michigan Tax Tribunal

Ottawa Building, 4th Floor
Lansing, MI 48909

Email Address: taxtrib@michigan.gov

Phone number: 517-335-9760, between the hours of 8:00 a.m. and 5:00 p.m. Mon-Fri;
however, phones are turned off between 12pm-1pm.

Newsletter Subscription: Go to the Newsletter page of the Tribunal's website to subscribe to our
monthly newsletters. Past newsletters are also available.