

DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS

MICHIGAN TAX TRIBUNAL

TRIBUNAL RULES OF PRACTICE AND PROCEDURE

(By authority conferred on the Tax Tribunal by sections 32 and 47 of the tax tribunal act, 1973 PA 186, MCL 205.732 and 205.747, and Executive Reorganization Order 2024-1, MCL 16.734)

PART 1. GENERAL PROVISIONS.

R 792.10201 Scope.

Rule 201. (1) These rules govern practice and procedure in all contested cases and proceedings before the tribunal. These rules are known as and may be referred to as the “tax tribunal rules” and may be cited as “TTR.”

(2) The rules in part 2 of these rules govern the practice and procedure in all cases before the entire tribunal.

(3) The rules in part 3 of these rules govern the practice and procedure in all cases before the small claims division. If an applicable small claims division rule does not exist, then the entire tribunal rules govern, except for rules that pertain to discovery, which, in the small claims division, is by leave of the tribunal only.

(4) The rules in part 4 of these rules govern mediation in all contested cases pending in the tribunal and are known as the mediation rules. If an applicable mediation rule does not exist, the rules in parts 1, 2, and 3 of these rules and MCR 2.411 and 2.412 govern.

(5) If an applicable entire tribunal rule does not exist, the 1995 Michigan Rules of Court, as amended, and chapter 4 of the administrative procedures act of 1969, 1969 PA 306, MCL 24.271 to 24.288, govern.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10203 Definitions.

Rule 203. As used in this part:

(a) “Administrative law judge” means a person assigned by the tribunal to preside over a contested case or other matter, including, but not limited to, a tribunal member, hearing officer, presiding officer, or referee.

(b) “Authorized representative” means a person, other than an attorney, who has been given legal authority to represent a party in a proceeding.

(c) “Contested case” means a proceeding or evidentiary hearing in which a determination of the legal rights, duties, or privileges of a named party is made after an opportunity for a hearing.

(d) “Costs” means costs incurred in litigating a contested case before the tribunal including attorney fees.

(e) “Default hearing” means a hearing at which the defaulted party is precluded from presenting any testimony, offering any evidence, and examining the other party’s witnesses.

(f) “Electronic signature” means an electronic symbol attached to or logically associated with a document or pleading and executed or adopted by a person with the intent to sign the document or pleading. This may be a graphic image of the signature or text designated as a signature, such as “/s/ John Smith,” “/s/ John Smith, Attorney,” or “/s/ John Smith, Authorized Representative.”

(g) “Entire tribunal” means the hearing division of the tribunal other than the small claims division.

(h) “MCL” means the Michigan Compiled Laws.

(i) “MCR” means the Michigan Court Rules of 1985.

(j) “Mediation” means a process in which a mediator facilitates communication between parties, assists in identifying issues, and helps explore solutions to promote a mutually acceptable settlement.

(k) “MRE” means the Michigan Rules of Evidence.

(l) “Personal identifying information” means date of birth, Social Security number or national identification number, driver’s license number or state-issued personal identification card number, passport number, and financial account numbers.

(m) “Petitioner” means a person who files a request for a hearing.

(n) “Pleading” means the petition and the answer.

(o) “Property tax appeal” means any contested case relating to real and personal property assessments, valuations, rates, refunds, allocation, equalization, or any other contested case brought before the tribunal under the state’s property tax laws and special assessments.

(p) “Rebuttal evidence” means evidence limited to refuting, contradicting, or explaining evidence submitted by an opposing party.

(q) “Referee” means a contractual small claims hearing referee whose powers are limited to those provided by the tribunal.

(r) “Respondent” means a person against whom a proceeding is commenced.

(s) “Signed” means that a document contains a written signature or electronic signature placed on or applied to the document. For purposes of this subdivision, an electronic signature includes a typewritten signature or a graphic representation of a written signature.

(t) “Small claims division” means the residential property and small claims division created by section 61 of the tax tribunal act, MCL 205.761.

(u) “Tax tribunal act” means the tax tribunal act, 1973 PA 186, MCL 205.701 to 205.779.

(v) “Tribunal” means the Michigan tax tribunal.

(w) “Valuation disclosure” means documentary or other tangible evidence in a property tax contested case that a party relies upon in support of the party’s contention as to the true cash value of the subject property or any portion thereof and contains the party’s value conclusions and data, valuation methodology, analysis, or reasoning.

(x) The terms defined in and determined under the tax tribunal act and in the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, have the same meanings when used in these rules.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10205 Computation of time.

Rule 205. (1) In computing any period of time contemplated by these rules, the time in which an act is to be done is computed by excluding the first day, and including the last day, unless the last day is a Saturday, Sunday, or state legal holiday, in which case the period will run until the end of the next day following the Saturday, Sunday, or state legal holiday.

(2) Except where otherwise specified, a “period of time” in these rules means calendar days, not business days.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10207 Administrative law judge; substitution.

Rule 207. If an administrative law judge is disqualified, incapacitated, deceased, otherwise removed from, or unable to continue a hearing or to issue a proposal for decision or final order as assigned, another administrative law judge shall be assigned to continue the case by the tribunal chair or the tribunal chair’s designee. To avoid substantial prejudice or to enable the administrative law judge to render a decision, the newly assigned administrative law judge may order a rehearing on any part of the contested case. This rule applies whether the substitution occurs before or after the administrative record is closed.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10209 Exclusion or redaction of personal identifying information.

Rule 209. The responsibility for excluding or redacting personal identifying information from all documents or physical evidence used at hearing, filed with or offered to the tribunal, rests solely with the parties and their attorneys. The tribunal is not responsible for or required to review, redact, or screen documents at the time of filing for personal identifying information, protected or otherwise, whether filed electronically or on paper. A party or person may request that the tribunal redact its personal identifying information contained in a previously filed document or physical evidence by submitting a written request to the tribunal stating with specificity the information in question.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10211 Service of pleadings and other documents; statement or proof of service.

Rule 211. If a question concerning proper service is raised, the person or party claiming to have effectuated proper service bears the burden of proof. When service is made by mail, a return post office receipt is sufficient proof of service. When service is made by private delivery service, the receipt showing delivery is sufficient proof of service. When service is made in another manner authorized by these rules, verified proof of service must be made by filing an affidavit of the person or party serving the documents. The administrative law judge assigned to the matter shall resolve disputes with respect to proper service.

R 792.10213 Payment of fees; waiver of fees; refund of fees.

Rule 213. (1) Tribunal fees must be paid separately for each contested case in cash or by check, money order, or other draft payable to the order of “State of Michigan.” Payments must be mailed or delivered to the tribunal. Tribunal fees may be paid by credit card through the tribunal’s e-filing system when a petition or motion is e-filed.

(2) If a party shows by written request that they are receiving any form of means-tested public assistance, the payment of fees by that party is waived. As used in this subrule, “means-tested public assistance” includes any of the following:

- (a) The food assistance program offered through this state.
 - (b) Medicaid.
 - (c) The financial independence program offered through this state.
 - (d) Women, infants, and children benefits.
 - (e) Supplemental security income through the federal government.
 - (f) Another federal, state, or locally administered means-tested income or benefit.
- (3) If a party shows by written request that they are represented by a legal services program that is a grantee of the federal Legal Services Corporation or the Michigan State Bar Foundation, or by a law school clinic that provides services based on indigence, the payment of fees by that party is waived.
- (4) If a party shows by written request that they are unable because of indigence to pay fees, the payment of fees by that party is waived. As used in this subrule, “indigence” means living in a household whose gross household income is under 125% of the federal poverty level.
- (5) The tribunal shall promptly enter an order either granting or denying a request to waive fees indicating the reason for the granting or denying of the request. If the request is denied, the order must include a statement that the party shall, if they wish to preserve the filing date of a petition, pay the fees required for the filing of the petition within 21 days after the entry of the order or as otherwise ordered by the tribunal.
- (6) The tribunal may, upon written request, refund fees paid to the tribunal that were not required to be paid when the petition or motion that is the subject of the request was filed.
- (7) Requests to waive fees or refund fees must be submitted on a form made available by the tribunal or in a written form that is in substantial compliance with the tribunal’s form. There is no fee for the filing of either request.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10213 Appeals.

Rule 213. An appeal from a decision of the tribunal must be taken in accordance with section 53 of the tax tribunal act, MCL 205.753. If an appeal is taken to the court of appeals, then the appellant shall file a copy of the claim of appeal or application for leave to appeal with the tribunal together with the appropriate filing fee, as provided in R 792.10217 and R 792.10267.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10215 Signatures.

Rule 215. (1) If a document is required to be signed by these rules, the document must be signed by the filing party or, if the party is represented by an attorney or authorized representative, by the party or the party’s attorney or authorized representative.

(2) The signature of a party, attorney, or authorized representative constitutes certification by the signer that all of the following apply:

- (a) The signer has read the document.
- (b) That to the best of the signer’s knowledge, information, and belief formed after reasonable inquiry, the document is well grounded in fact and is warranted by existing law or a good-faith argument for the extension, modification, or reversal of existing law.

(c) The document is not interposed for any improper purpose, such as to harass or to cause unnecessary delay or needless increase in the cost of litigation.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10217 Costs.

Rule 217. (1) The tribunal may, upon motion or its own initiative, award costs in a contested case, as provided by section 52 of the tax tribunal act, MCL 205.752.

(2) If costs are awarded, a bill of costs must be filed with the tribunal and served on the opposing parties as ordered by the tribunal. A party may file a response objecting to the bill of costs or any item in the bill within the time period ordered by the tribunal. Failure to file an objection to the bill of costs within the applicable time period waives any right to object to the bill.

(3) The bill of costs must state separately each item claimed and the amount claimed, and be verified by affidavit of the party or the party's attorney or authorized representative. The affidavit must state that each item is correct and was necessarily incurred.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10219 Service of decisions, orders, and notices.

Rule 219. Service of decisions, orders, and notices entered in a contested case shall be made on each party at that party's last known mailing or email address, unless an attorney or authorized representative is appearing on behalf of that party. If an attorney or authorized representative is appearing on behalf of that party, then service shall be made on the attorney or authorized representative at their last known mailing or email address, as provided in section 52 of the tax tribunal act, MCL 205.752. Service by mail or email on an attorney or authorized representative constitutes service on their office.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10221 Appeals.

Rule 221. An appeal from a decision of the tribunal must be taken in accordance with section 53 of the tax tribunal act, MCL 205.753. If an appeal is taken to the court of appeals, then the appellant shall file a copy of the claim of appeal with the tribunal.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

PART 2. MATTERS BEFORE ENTIRE TRIBUNAL

R 792.10223 Fees.

Rule 223. (1) Fees shall be paid to the tribunal for the filing of all petitions and motions in each contested case. If a petition or motion is filed by mail, delivery, or through the tribunal's e-filing system, the fee shall be paid upon filing. If a motion is filed by email, the fee shall be paid

within 14 days after the date of the emailed filing. For purposes of this rule, a motion includes a stipulation for entry of a consent judgment.

(2) Except as otherwise provided in this rule or as ordered by the tribunal, the filing fees are as follows:

(a) The fee for filing property tax appeal petitions:

(i) Allocation, apportionment, and equalization contested cases, \$250.00.

(ii) Valuation contested cases, based on the amount in dispute as follows:

(A) \$100,000.00 or less, \$250.00.

(B) \$100,000.01 to \$500,000.00, \$400.00.

(C) More than \$500,000.00, \$600.00.

(b) The filing fee for multiple, contiguous parcels owned by the same person is the filing fee for the parcel that has the largest amount in dispute, plus \$25.00 for each additional parcel, not to exceed a total filing fee of \$2,000.00. For purposes of this subrule, the contiguous parcels must be located in a single assessing unit.

(c) The fee for filing a motion to amend a property tax appeal petition to add a subsequent year assessment is equal to 50% of the fee provided in subdivision (a)(ii) of this rule for the assessment to be added.

(d) The fee for filing a property tax appeal petition contesting a special assessment or a non-property tax appeal petition is \$250.00.

(e) The fee for filing a property tax appeal petition contesting the classification of property is \$150.00.

(f) The fee for filing a motion for immediate consideration or a motion for summary disposition or partial summary disposition is \$100.00.

(g) The fee for filing a motion to withdraw a petition or motions requesting a telephonic, video conference, or in-person prehearing conference or status conference or video conference or in-person hearing for the moving party or parties is \$0.00.

(h) The fee for the filing of a stipulation or motion by an attorney or authorized representative who has entered an appearance in a proceeding to withdraw from or be substituted for in that proceeding is \$0.00.

(i) The fee for the filing of a stipulation agreeing to participate in mediation is \$0.00.

(j) The fee for the filing of all other motions is \$50.00.

(k) The fee for the filing of multiple motions in a single document is the largest fee that would be charged if each motion is filed separately.

(3) As used in this rule, "amount in dispute" means the difference between the assessed value, as established by the board of review, and the state equalized value contended by the petitioner or the difference between the taxable value, as established by the board of review, and the taxable value contended by the petitioner, whichever is greater.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10225 Commencement of contested cases; motions to amend to add a subsequent tax year; election of small claims division and entire tribunal; other filings; notice of no action.

Rule 225. (1) A contested case is commenced by mailing, delivering, or submitting through the tribunal's e-filing system a petition with the appropriate filing fee within the time period prescribed by statute.

(2) A motion to amend a property tax appeal petition to include an assessment in a subsequent tax year is considered filed within the time period prescribed by statute if it is mailed, delivered, or submitted through the tribunal's e-filing system with the appropriate filing fee on or before the expiration of the applicable time period.

(3) If a petitioner files a defective petition and the tribunal is unable to determine the division of the tribunal in which the petitioner intended to file the contested case, the petitioner is presumed to have elected to have the matter heard in the small claims division. If a motion to transfer is filed after the scheduling of the hearing and the motion is granted by the tribunal, the moving party shall pay all tribunal filing fees and any reasonable costs that the tribunal determines may be incurred by the opposing party as a direct result of the transfer.

(4) Pleadings, motions, documents, and exhibits are considered filed upon mailing or delivery. Pleadings, motions, documents, and exhibits may also be submitted through the tribunal's e-filing system. Pleadings, motions, documents, and exhibits submitted through the tribunal's e-filing system are considered filed upon successful submission of the pleading, motion, document, or exhibit. Unsuccessful submissions through the tribunal's e-filing system due to a system-wide outage are considered timely if filed on the following business day. Pleadings, motions, other than a motion to amend a property tax appeal petition to include an assessment in a subsequent tax year, documents, and exhibits may be submitted by email to the email address designated by the tribunal. Pleadings, motions, documents, and exhibits submitted by email to the email address designated by the tribunal are considered filed when the email is received by the tribunal.

(5) A submission by mail is considered filed on the date indicated by the United States Postal Service postmark on the envelope containing the submission. A submission without a postmark or with an illegible postmark is considered filed on the date the submission is received by the tribunal. A submission by commercial delivery service is considered filed on the date the submission is given to the commercial service for delivery to the tribunal as indicated by the receipt date on the package containing the submission. A submission by personal service is considered filed on the date the submission is received. A submission through the tribunal's e-filing system by 11:59 p.m. on a business day is considered filed on that business day. A submission by email to the email address designated by the tribunal by 11:59 p.m. on a business day is considered filed on that business day. A submission on a Saturday, Sunday, or holiday is considered filed on the following business day, as provided by section 35a of the tax tribunal act, MCL 205.735a.

(6) If a motion filed by mail, delivery, or through the tribunal's e-filing system is not accompanied by the required filing fee, the tribunal shall issue a notice of no action. If a motion is submitted by email to the email address designated by the tribunal and the required filing fee is not paid within 14 days after the date the motion was emailed, the tribunal may issue a notice of no action or an order holding the party that filed the motion in default. If the required filing fee is paid within 14 days after the issuance of the notice of no action, action shall be taken on the motion based on the date that the motion was originally submitted to the tribunal. If the required filing fee is not paid within 14 days after the issuance of the notice of no action, no action shall be taken on the motion.

(7) If a motion or document, other than a petition, is not accompanied by a required proof of service, the tribunal shall issue a notice of no action. If the required proof of service is filed within 14 days after the issuance of the notice of no action, action shall be taken on the motion or document based on the date the motion or document was originally submitted to the tribunal. If the required proof of service is not filed within 14 days after the issuance of the notice of no action, no action shall be taken on the motion or document.

(8) If a motion and brief or response and brief does not comply with the written motion practice requirements indicated in subrule (5) of this rule, the tribunal shall issue a notice of no action. If a notice of no action is issued because a motion and brief does not comply with the written motion practice requirements and a motion and brief complying with those requirements is not filed within 14 days after the issuance of the notice of no action, no action shall be taken on the motion. If a notice of no action is issued because a response and brief does not comply with the written motion practice requirements and a response and brief complying with those requirements is not filed within 14 days after the issuance of the notice of no action, action shall be taken on the motion based on the motion and brief only.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10227 Amended pleadings; content of pleadings, motions, and documents; service of pleadings, motions, and documents.

Rule 227. (1) With the exception of amendments to petitions or answers that correct typographical or transpositional errors, a petition or answer may only be amended by leave of the tribunal. Leave to amend must, with the exception of motions to amend to include a prior or subsequent tax year assessment in a property tax appeal, be freely given when justice so requires. Amendments to include a prior or subsequent tax assessment in a property tax appeal must be filed as required under section 35a of the tax tribunal act, MCL 205.735a, and section 53a of the general property tax act, 1893 PA 206, MCL 211.53a.

(2) An amended petition or answer correcting only typographical or transpositional errors must be filed by the date established by the tribunal for the filing and exchange of prehearing statements with proof demonstrating the service of the amended petition or answer on the opposing parties. If the tribunal determines that an amendment addresses more than typographical or transpositional errors, the tribunal shall issue a notice of no action.

(3) All pleadings and motions filed with the tribunal must contain all of the following information:

(a) The caption "Michigan Tax Tribunal."

(b) The title of the appeal.

(c) The docket number of the appeal after it is assigned by the tribunal.

(d) A designation showing the nature of the pleading or motion.

(4) All documents, other than pleadings and motions, must contain both of the following:

(a) The docket number of the appeal after it is assigned by the tribunal.

(b) A designation showing the nature of the document.

(5) Unless otherwise ordered by the tribunal, the petition must note the docket number assigned by the tribunal and be served as provided for in this rule within 45 days after the issuance of the notice of docket number. Failure to serve the petition with noted docket number as required by this subrule or a tribunal order may result in the dismissal of the contested case.

(6) A petitioner filing a property tax appeal petition other than a property tax petition contesting a special assessment, who is not a unit of government, shall serve the petition with noted docket number in the following manner:

(a) Mailed by certified mail or delivered by personal service to the following officials at their last known address:

(i) The certified assessor or board of assessors of the unit of government that established the assessment being appealed.

- (ii) The city clerk, in the case of cities.
- (iii) The township supervisor or clerk, in the case of townships.
- (b) Mailed by first-class mail or delivered by personal service to the following officials at their last known address:
 - (i) The county equalization director for any county affected.
 - (ii) The county clerk for any county affected.
 - (iii) The secretary of the local school board.
 - (iv) The treasurer of this state.
- (7) A petitioner filing a property tax appeal petition other than a property tax appeal petition contesting a special assessment, who is a unit of government, shall serve the petition with noted docket number by certified mail or by personal service on the party or parties-in-interest with respect to the property or properties at issue. The petitioner shall also serve the petition with noted docket number by first-class mail or by personal service on the following officials at their last known address:
 - (a) The county equalization director for any county affected.
 - (b) The county clerk for any county affected.
 - (c) The secretary of the local school board.
 - (d) The treasurer of this state.
- (8) A petitioner filing a property tax appeal petition contesting a special assessment shall serve the petition with noted docket number by certified mail or personal service on the clerk of the unit of government, authority, or body levying the special assessment being appealed at the clerk's last known address.
- (9) A petitioner filing a non-property tax appeal petition shall serve the petition with noted docket number by certified mail or personal service on either of the following officials at their last known address:
 - (a) The treasurer of this state, if the tax was levied by the department of treasury.
 - (b) The clerk of the local unit of government, if the tax was levied by the local unit of government.
- (10) Proof of service must be submitted within 45 days after the issuance of the notice of docket number. The proof of service must be signed and acknowledge the receipt of the petition with noted docket number that is dated and also signed by the persons authorized under these rules to receive it or state the manner of service. Failure to submit the proof of service may result in the dismissal of the contested case.
- (11) Answers, motions, and documents filed with the tribunal must be served concurrently by first-class mail or personal service on all other parties of record unless an attorney or authorized representative has filed an appearance on behalf of those parties and then service must be made on the attorney or authorized representative. Answers, motions, and documents filed with the tribunal may also be served by email utilizing the email addresses identified in the pleadings unless notification of a change in an email address is submitted to the tribunal and all parties in advance of the service.
- (12) Proof of service must be signed and submitted with all answers, motions, and documents establishing through a written acknowledgment receipt of the answer, motion, or document that is dated and also signed by the person authorized under these rules to receive it or a written statement indicating the manner of service. Failure to submit the proof of service may result in the holding of a party or parties in default, as provided by R 792.10237.

R 792.10229 Appearance and representation; adding and removing parties; amicus curiae.

Rule 229. (1) An attorney or authorized representative may appear on behalf of a party in a contested case by signing the petition or other document initiating the participation of that party in the contested case or by filing an appearance. The tribunal may require an attorney or authorized representative to provide a written statement of authorization signed by the party on whose behalf the attorney or authorized representative is appearing.

(2) If a petition or other document initiating the participation of a party is signed by an attorney or authorized representative, that petition or document must state the name of the party on whose behalf the attorney or authorized representative is appearing; the attorney or authorized representative's name; the name of their firm, if any; and the firm's mailing and email addresses and telephone number. If there is no firm, the attorney or authorized representative shall state the attorney or authorized representative's mailing and email addresses and telephone number. The attorney or authorized representative shall also promptly inform the tribunal and all parties or their attorneys or authorized representatives in writing of any change in that information.

(3) An appearance filed by an attorney or authorized representative must state the name of the party on whose behalf the attorney or authorized representative is appearing; the attorney or authorized representative's name; the name of their firm, if any; and the firm's mailing and email addresses and telephone number or, if there is no firm, the attorney or authorized representative's mailing and email addresses and telephone number. The attorney or authorized representative shall also promptly inform the tribunal and all parties or their attorneys or authorized representatives in writing of any change in that information.

(4) An attorney or authorized representative may withdraw from a contested case or be substituted for by stipulation or order of the tribunal. The stipulation must be signed by the party, the party's attorney or authorized representative, and the new attorney or authorized representative, if any. If the stipulation is signed by a new attorney or authorized representative, the new attorney or authorized representative shall also submit an appearance, as provided by this rule. If the stipulation is not signed by a new attorney or authorized representative, the stipulation must indicate the mailing and email addresses for the service of notices, orders, and decisions and the telephone number for contacting that party.

(5) In the absence of an appearance by an attorney or authorized representative, a party is considered to appear for themselves. If a party is appearing for themselves, that party shall promptly inform the tribunal and all parties or their attorneys or authorized representatives in writing of any change in that party's mailing and email addresses and telephone number.

(6) Parties may be added or removed by order of the tribunal on its own initiative or on motion of any interested person at any stage of the contested case as justice requires.

(7) The tribunal may, upon motion, order a person or, upon motion or its own initiative, order a state or local governmental unit to appear as amicus curiae or in another capacity as the tribunal considers appropriate.

R 792.10231 Motions.

Rule 231. (1) All requests to the tribunal requiring an order in a contested case, including stipulated requests, must be made by written motion that is signed and filed with the tribunal and accompanied by the appropriate fee, unless otherwise ordered by the tribunal. Motions may be amended or supplemented by leave of the tribunal only, and leave to amend or supplement shall be freely given as justice requires.

(2) Motions must be served concurrently on all other parties of record unless an attorney or authorized representative has filed an appearance on behalf of those parties and then service must be made on the attorney or authorized representative.

(3) Written responses to motions, other than motions for which a motion for immediate consideration has been filed or motions for reconsideration, must be signed and filed within 21 days after service of the motion, unless otherwise ordered by the tribunal.

(4) Written responses to motions, for which a motion for immediate consideration has been filed must be signed and filed within 7 days after service of the motion for immediate consideration if the motion for immediate consideration includes a statement verifying that the moving party has notified all other parties regarding the filing of the motion for immediate consideration and indicating whether those parties will be filing a response to the motion or motions for which the motion of immediate consideration is being filed. If the motion for immediate consideration does not include that statement, written opposition to those motions must be filed within 21 days after service of the motion for immediate consideration, unless otherwise ordered by the tribunal.

(5) Written motion practice is limited to the motion and a brief in support of the motion and a single response to the motion and a brief in support of the response. Except as ordered by the tribunal, the combined length of any motion and brief or response and brief must not exceed 20 pages doubled-spaced with 1-inch margins and 12-point type, exclusive of attachments and exhibits. Case quotes and footnotes in a brief may be single-spaced. A brief in support of a motion or response, if any, must be filed concurrently with the motion or response.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10233 Petitions.

Rule 233. (1) A petition must be signed and contain a clear and concise statement of facts, without repetition, upon which the petitioner relies in making its claim for relief. The statement must be made in separately designated paragraphs. The contents of each paragraph must be limited, as far as practicable, to a statement of a single fact. Each claim must be stated separately when separation facilitates the clear presentation of the matters set forth.

(2) A petition may not cover more than 1 assessed parcel of real or personal property, except as follows:

(a) A single petition involving real property may cover more than 1 assessed parcel of real property if the real property is contiguous and within a single assessing unit.

(b) A single petition involving personal property may cover more than 1 assessed parcel of personal property located on the same real property parcel within a single assessing unit.

(c) A single petition involving personal property may cover personal property located on different real property parcels if the personal property is assessed as 1 assessed parcel of personal property and is located within a single assessing unit.

(d) A single petition may include both real and personal property, if the personal property is located on the real property parcels at issue within a single assessing unit.

(3) Each petition must contain all of the following information:

(a) The petitioner's name; legal residence or, in the case of a corporation, its principal office or place of business; mailing address, if different than the address for the legal residence or principal place of business; email address; and telephone number.

(b) The name of the opposing party or parties.

(c) A description of the matter in controversy, including the type of tax, the years involved, and all of the following information, if applicable:

(i) The parcel numbers of the properties being appealed; the properties' addresses; the county in which the properties are located; whether the properties are contiguous; and, for each personal property parcel being appealed, the parcel number of the real property on which that personal property is located and whether the personal property statement was filed and, if so, when the statement was filed.

(ii) The present use of the property, the use for which the property was designed, and the classification of property.

(iii) Whether the matter involves any of the following:

(A) True cash value.

(B) Taxable value.

(C) Uniformity.

(D) Exemption.

(E) Classification.

(F) A combination of the areas specified in subparagraphs (A) to (E) of this paragraph.

(G) Special assessment.

(H) Non-property taxes, interest, and penalties.

(iv) For multifamily residential property, whether the property is subject to governmental regulatory agreements and a subsidy and the type of subsidy involved.

(d) A statement of the amount or amounts in dispute, including the following, as applicable:

(i) A statement indicating whether there is a dispute relative to the value of an addition or a loss in contested cases involving a dispute as to a property's taxable value.

(ii) A statement of the portion of the tax admitted to be correct, if any, in non-property tax contested cases and a copy of the assessment, decision, or order being appealed attached to the petition.

(iii) A statement as to whether the matter in controversy has been protested and, if applicable, the date of the protest in true cash value, taxable value, uniformity, exemption, classification, or special assessment contested cases.

(e) The relief sought.

(4) The petition must be sworn to and comply with applicable statutes in equalization, allocation, and apportionment contested cases.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10235 Answers.

Rule 235. (1) The respondent shall file an answer or responsive motion within 28 days after the date of service of the petition with noted docket number. Failure to file an answer or responsive motion within 28 days may result in the holding of the respondent in default and may, if the respondent fails to timely cure the default, result in the conducting of a default hearing, as provided in R 792.10237.

(2) The answer must be signed and advise the petitioner and the tribunal of the nature of the defenses. The answer must also contain a specific admission or denial of each material allegation in the petition. If the respondent is without knowledge or information sufficient to form a belief as to the truth of an allegation, then the answer must so state and the statement has the effect of a denial. If the respondent intends to qualify or deny only a part of an allegation, then the answer must specify so much of the allegation as is true and qualify or deny only the remainder. In addition, the answer must contain a clear and concise statement of every ground on which the respondent relies and has the burden of proof. Paragraphs of the answer must be designated to correspond to paragraphs of the petition to which they relate.

(3) An answer may assert as many defenses as the respondent may have against the claims raised by the petitioner. A defense is not waived by being joined with 1 or more other defenses. All defenses not asserted in either the answer or by appropriate motion are waived, except for either of the following defenses:

(a) Lack of jurisdiction.

(b) Failure to state a claim upon which relief may be granted.

(4) For special assessment contested cases, the answer must specify the statutory authority under which the special assessment district was created and a copy of the resolution confirming the special assessment roll must be submitted concurrently with the answer.

(5) For non-property tax contested cases, a copy of the final assessment, decision, or order being appealed must be submitted concurrently with the answer.

(6) For contested tax bill contested cases, the answer must specify the date the contested tax bill was mailed.

History: 2025 MR 6, Eff, March 28, 2025.

R 792.10237 Defaults; failure to appear; withdrawals; transfers.

Rule 237. (1) If a party has failed to plead, or otherwise proceed as provided by these rules or a tribunal order, the tribunal may, upon motion or its own initiative, hold that party in default. A party held in default shall cure the default as provided by the order holding the party in default. Failure to cure the default may result in the dismissal of the contested case or the conducting of a default hearing.

(2) If a petitioner fails to appear for a scheduled proceeding other than a prehearing conference or a non-property tax scheduling conference, after a properly served notice of the proceeding, the tribunal shall issue an order holding the petitioner in default and, if the default is not timely cured, may dismiss the contested case. If a petitioner fails to appear for a scheduled prehearing conference or scheduled non-property tax scheduling conference, after a properly served notice of the conference, the tribunal may conduct the conference without the participation of the petitioner or issue an order holding the petitioner in default and, if the default is not timely cured, may dismiss the contested case.

(3) If the respondent fails to appear for a scheduled proceeding other than a prehearing conference or non-property tax scheduling conference, after a properly served notice of the proceeding, the tribunal shall issue an order holding the respondent in default and, if the default is not timely cured, may conduct a default hearing. If the respondent fails to appear for a scheduled prehearing conference or scheduled non-property tax scheduling conference, after a properly served notice of the conference, the tribunal may conduct the conference without the participation

of the respondent or issue an order holding the respondent in default and, if the default is not timely cured, may conduct a default hearing.

(4) A petition may be withdrawn upon a motion filed by the petitioner before the answer or first responsive motion has been filed with the tribunal. Once the answer or first responsive motion has been filed, a petition may be withdrawn upon motion filed by petitioner only if the other parties do not object to the withdrawal for substantive reasons. For purposes of this subrule, a request for costs is not a substantive reason.

(5) The tribunal may, upon motion, transfer a contested case pending in the entire tribunal to the small claims division.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10239 Applicability of prehearing and discovery procedures to equalization, allocation, and apportionment contested cases.

Rule 239. The prehearing and discovery procedures fixed by R 792.10241 to R 792.10251 do not apply to equalization, allocation, and apportionment contested cases, unless otherwise ordered by the tribunal.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10241 Valuation disclosure; witness list.

Rule 241. (1) A party's valuation disclosure in a property tax contested case must be submitted to the tribunal and the opposing parties as ordered by the tribunal. However, a party may, if the party has reason to believe that the opposing parties may not exchange a valuation disclosure as ordered by the tribunal, submit a valuation disclosure to the tribunal together with a motion and appropriate filing fee requesting the tribunal's leave to withhold the valuation disclosure until all opposing parties submit their valuation disclosures to that party.

(2) A party shall submit to the tribunal and the opposing parties a prehearing statement, as required by R 792.10251. The prehearing statement must provide the opposing parties and the tribunal with the name and address of any person who may testify at hearing and a general summary of the subject area of their testimony. A person who is not disclosed as a witness is not allowed to testify, unless the tribunal allows the testimony to be taken for good cause shown.

History: 2013 AACS; 2015 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10243 Interrogatories to parties.

Rule 243. (1) A party to a contested case may serve upon all adverse parties written interrogatories to be answered by the party to whom the interrogatories are directed.

(2) Interrogatories must be answered separately and fully in writing under oath. If an interrogatory is objected to, the reasons for objection must be stated in place of an answer. The answers must be signed by the person making them and contain information that is available to the party served or that could be obtained by the party from its employees, agents, representatives, or persons who may testify on the party's behalf. The party to whom the interrogatories are directed shall serve a copy of the answers on the party or the party's attorney or authorized representative

submitting the interrogatories and on all other parties or their attorneys or authorized representatives within 28 days after service of the interrogatories.

(3) If any of the interrogatories have not been answered within the time specified under subrule (2) of this rule, then the tribunal, on motion and for good cause shown, may issue an order compelling a response.

(4) To the extent that answers are admissible as evidence before the tribunal, answers to interrogatories may be used against the party making them, and an adverse party may introduce an answer that has not been previously offered in evidence by a party.

(5) A person who answers interrogatories is not the witness of the party who submits the interrogatories.

(6) By tribunal order, interrogatories may be limited, as justice requires, to protect the answering party from annoyance, expense, embarrassment, oppression, or violation of a privilege.

(7) A party who has given a response that was complete when made is not under a duty to supplement the response to include information thereafter acquired, unless ordered by the tribunal, except as follows:

(a) To supplement the response with respect to any question directly addressed to the identity and location of persons having knowledge of discoverable matters, or the identity of each person expected to be called as a witness at the hearing, the subject matter on which the witness is expected to testify, and the substance of the witness's testimony.

(b) To amend a prior response that the party knows was incorrect when made based on information obtained by the party, or to amend a prior response that was correct when made, but that is no longer true and failing to amend the response is, in substance, a knowing concealment.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10245 Depositions.

Rule 245. Parties may stipulate to take depositions or may, by written motion, request to take the testimony of any person, including a party, by deposition for the purpose of discovery or for use as evidence in the contested case, or for both purposes, and the tribunal, in its discretion, may order the taking of depositions.

History: 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10247 Requests for production of documents and tangible things for inspection, copying, or photographing; inspection of property.

Rule 247. (1) A party to a contested case may serve upon another party a request to produce or allow the inspection and copying or photographing, by or on behalf of the requesting party, of any designated documents, papers, books, records, accounts, letters, photographs, objects, or tangible things, which are not privileged, which come within the scope of discovery allowed by MCR 2.302(B), and which are in the party's possession, custody, or control.

(2) A party to a contested case may serve upon another party a request to allow entry and inspection of the property under appeal by or on behalf of the requesting party.

(3) A party upon whom a request is served under subrule (1) or (2) of this rule shall serve a copy of the response to the request on the party or party's attorney or authorized representative submitting the request and on all other parties within 28 days after service of the request.

(4) If a party upon whom a request is served under subrule (1) or (2) of this rule does not comply with the request, then the tribunal may, upon motion or its own initiative, order the party to do either of the following:

(a) Produce or allow the inspection and copying or photographing, by or on behalf of the requesting party, of any designated documents, papers, books, records, accounts, letters, photographs, objects, or tangible things, which are not privileged and come within the scope of discovery allowed by MCR 2.302(B), and which are in the party's possession, custody, or control.

(b) Allow entry and inspection of the property under appeal.

(5) The order may specify the time, place, and manner of making the production or allowing the inspection and copying or photographing of any designated documents, papers, books, records, accounts, letters, photographs, objects, or tangible things or entry and inspection of the property under appeal. The order may prescribe other terms and conditions as are just.

(6) If the party or person claims that the item is not in their possession or control or that they do not have information calculated to lead to discovery of the item's whereabouts, then they may be ordered to submit to examination before the tribunal or to other means of discovery regarding the claim.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10249 Consequences of refusal to make discovery.

Rule 249. If a party refuses to comply with an order issued under R 792.10243(3) or R 792.10247(4), then the tribunal may, upon a motion, hold that party in default or issue other orders in regard to the refusal as justice requires.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10251 Prehearing conference.

Rule 251. (1) Except as provided by R 792.10239 or as otherwise ordered by the tribunal, a prehearing conference must be held in all contested cases pending in the entire tribunal.

(2) Each party shall submit a prehearing statement as ordered by the tribunal. The prehearing statement must be signed and on a form made available by the tribunal or in a written form that is in substantial compliance with the tribunal's form.

(3) The purposes of the prehearing conference are as follows:

(a) To specify, in a property tax appeal, the present use of the property, the use for which the property was designed, and the classification of the property.

(b) To specify all sums in controversy and the particular issues to which they relate.

(c) To specify the factual and legal issues to be litigated.

(d) To consider the formal amendment of all petitions and answers or their amendment by prehearing order, and, if desirable or necessary, to order that the amendments be made.

(e) To consider the consolidation of petitions for hearing, the separation of issues, and the order in which issues are to be heard.

(f) To consider all other matters that may aid in the disposition of the contested case.

(4) The administrative law judge who conducts the prehearing conference shall prepare, and cause to be served upon the parties or their attorneys or authorized representatives, not less than 14 days in advance of hearing, an order summarizing the results of the conference specifically

covering each of the items stated in this rule and R 792.10114. The order controls the subsequent course of the contested case unless modified at or before the hearing by the tribunal to prevent manifest injustice.

(5) When a contested case is ready for a prehearing conference, the tribunal shall schedule the contested case for a prehearing conference at a date and time to be designated by the tribunal or place the contested case on a prehearing general call.

(6) If a prehearing conference is scheduled, notice of the date and time of the prehearing conference and the manner for the conducting of the prehearing conference, including, but not limited to, by telephone, by video conference, or in-person, must be provided to the parties not less than 28 days before the date of the prehearing conference, unless otherwise ordered by the tribunal.

(7) If a contested case is placed on a prehearing general call, notice of the prehearing general call must be provided to the parties not less than 28 days before the commencement of the prehearing general call, unless otherwise ordered by the tribunal. The notice must set forth the time period in which the prehearing conference will be held and the dates for the submission of valuation disclosures, prehearing statements, and the closure of discovery.

(8) If a party fails to comply with the order scheduling the prehearing conference or a prehearing general call order, the prehearing conference must commence as a show cause hearing to provide the party with an opportunity to justify their failure to comply with the order.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10253 Stipulations.

Rule 253. (1) A consent judgment may be entered upon submission of a stipulation with appropriate fee, if the stipulation meets all of the following:

- (a) It was filed after the filing of a petition and answer.
- (b) It is signed by all parties or their attorneys or authorized representatives.
- (c) It addresses issues over which the tribunal's authority is properly invoked.
- (d) It is found to be acceptable to the tribunal. The stipulation must be on a form made available by the tribunal or in a written form that is in substantial compliance with the tribunal's form.

(2) If a party submits a stipulation by email, the party shall pay the fee required for the filing of the stipulation within 14 days after the date the stipulation was emailed. If a party submits the stipulation at the hearing and the hearing is conducted at a site other than the tribunal's office, the party shall pay the fee required for the filing of the stipulation within 14 days after the hearing date. If the hearing is conducted at the tribunal's office, the party shall pay the required filing fee upon submission of the stipulation. Failure to pay the required filing fee may result in the issuance of a notice of no action, an order holding the party in default, or the denial of the stipulation.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10255 Hearings.

Rule 255. (1) When a contested case is ready for hearing, the tribunal shall issue a notice of hearing. The notice of hearing must indicate the date, time, and video link for the conducting of a hearing by video conference or the date, time, and location of the hearing for the conducting of a

hearing in-person, as designated by the tribunal. The tribunal shall send the notice of hearing to the parties or their attorneys or authorized representatives not less than 28 days before the date of the hearing, unless otherwise ordered by the tribunal.

(2) The tribunal may, on motion or its own initiative, adjourn a hearing.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10257 Subpoenas.

Rule 257. (1) On written request signed by a party to a contested case, the tribunal, shall, as provided by section 36 of the tax tribunal act, MCL 205.736, issue subpoenas for the attendance and testimony of witnesses and, if appropriate, the production of evidence at hearing or deposition, including, but not limited to, books, records, correspondence, and documents in their possession or under their control.

(2) A party may serve a subpoena by mail or personal delivery. A party may not serve a subpoena less than 3 business days before a scheduled hearing or deposition, unless otherwise ordered by the tribunal.

(3) Proceedings to enforce a subpoena may be commenced in the circuit court for the county in which the hearing is held. For purposes of this subrule, a video-conference hearing is considered to be held in Ingham County.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10259 Conduct of hearings.

Rule 259. (1) All hearings before the entire tribunal must be recorded either electronically or stenographically, or both, in the discretion of the tribunal.

(2) Without leave of the tribunal, a witness may not testify as to the value of property without submission of a valuation disclosure signed by that witness and containing that witness' value conclusions and the basis for those conclusions. This requirement does not preclude an expert witness from rebutting another party's valuation evidence. The expert witness may not testify as to the value of the property at issue unless the expert witness submitted a valuation disclosure signed by that expert witness.

(3) If a witness is not testifying as to the value of property or as an expert witness, then their testimony in the form of opinions or inferences is limited to opinions or inferences that are rationally based on the perception of the witness and that are helpful to a clear understanding of their testimony or the determination of a fact in issue, as provided in MRE 701.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10261 Rehearings or reconsideration.

Rule 261. (1) The tribunal may order a rehearing or reconsideration of any decision or order upon its own initiative or motion filed within 21 days after the entry of the decision or order sought to be reheard or reconsidered.

(2) No response to the motion may be filed and there is no oral argument, unless otherwise ordered by the tribunal.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10263 Witness fees.

Rule 263. A witness who is summoned to a hearing, or whose deposition is taken, shall receive the same fees and mileage as witnesses in the state's circuit courts. A witness shall not be required to testify until the fees and mileage provided for have been tendered to them by the party at whose instance they were subpoenaed.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

PART 3. MATTERS BEFORE SMALL CLAIMS DIVISION

R 792.10265 Jurisdiction.

Rule 265. (1) A contested case disputing a property's state equalized or taxable value may be heard in the small claims division if any 1 of the following properties is exclusively involved:

(a) Real property classified as residential real property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.

(b) Real property exempt under section 7cc of the general property tax act, 1893 PA 206, MCL 211.7cc.

(c) Real property classified as agricultural real property under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c.

(d) Real property with less than 4 rental units.

(e) Any other property where the value in contention is not more than the amount provided by section 62 of the tax tribunal act, MCL 205.762.

(2) A contested case disputing a non-property tax matter may be heard in the small claims division if the amount of tax in dispute is not more than the amount provided by section 62 of the tax tribunal act, MCL 205.762, exclusive of interest and penalty charges.

(3) A contested case disputing a special assessment may be heard in the small claims division if the amount of the special assessment in dispute is not more than the amount provided by section 62 of the tax tribunal act, MCL 205.762.

History: 2013 AACCS; 2015 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10267 Records.

Rule 267. (1) A formal transcript may not be taken for any hearing conducted in the small claims division, unless otherwise provided by the tribunal.

(2) An informal transcript of a hearing conducted in the small claims division is not a record of the hearing, unless otherwise ordered by the tribunal.

History: 2013 AACCS; 2023 AACCS; 2025 MR 6, Eff, March 28, 2025.

R 792.10269 Fees.

Rule 269. (1) There is no fee for the filing of a property tax appeal petition or motion in a small claims division contested case disputing a property's state equalized or taxable value or exemption from ad valorem taxation, if the property has, at the time of the filing of the petition, a principal residence exemption of at least 50% for all tax years at issue.

(2) There is no fee for the filing of a property tax appeal petition or motion in a small claims division contested case disputing the denial of a poverty exemption or disabled veterans exemption.

(3) For all other small claims contested cases, the following fees must be paid to the tribunal for the filing of all petitions and motions in each contested case. If a petition or motion is filed by mail, delivery, or through the tribunal's e-filing system, the fee must be paid upon filing. If a motion is filed by email, the fee must be paid within 14 days after the date of the emailed filing. For purposes of this rule, a motion includes a stipulation for entry of a consent judgment. The fees are, unless otherwise ordered by the tribunal, as follows:

(a) The fee for filing a property tax appeal petition contesting a property's state equalized or taxable value or exemption from ad valorem taxation for property defined as residential property under section 762 of the tax tribunal act, MCL 205.762, is 50% of the filing fee provided in R 792.10223. If the petition contains multiple, contiguous parcels of property owned by the same person, there is an additional \$25.00 fee for each additional parcel, not to exceed a total filing fee of \$1,000.00. For purposes of this subdivision, the contiguous parcels must be located in a single assessing unit.

(b) The fee for filing a property tax appeal petition contesting a property's state equalized or taxable value or exemption from ad valorem taxation for property that is not defined as residential property under section 762 of the tax tribunal act, MCL 205.762, is the fee provided in R 792.10223.

(c) The fee for filing a property tax appeal petition contesting the denial of a principal residence or qualified agricultural exemption is \$25.00.

(d) The fee for filing a property tax appeal petition contesting a special assessment or a non-property tax appeal petition is \$100.00.

(e) The fee for filing a property tax appeal petition contesting the classification of property is \$75.00.

(f) The fee for filing a motion for immediate consideration or a motion for summary disposition or partial summary disposition is \$50.00.

(g) The fee for filing a motion to withdraw a petition or a motion to have the hearing conducted on the file, by telephone, by video conference, or in-person for the moving party is \$0.00.

(h) The fee for the filing of a stipulation or motion by an attorney or authorized representative who has entered an appearance in a proceeding to withdraw from or be substituted for in that proceeding is \$0.00.

(i) The fee for the filing of a stipulation agreeing to participate in mediation is \$0.00.

(j) The fee for the filing of all other motions is \$25.00.

(k) The fee for the filing of multiple motions in a single document is the largest fee that would be charged if each motion is filed separately.

R 792.10271 Petitioner's election of small claims division.

Rule 271. A petitioner who wishes to have a matter heard in the small claims division must elect to do so.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10273 Subsequent tax year assessments.

Rule 273. The appeal for each subsequent year for which an assessment has been established is added automatically to the petition for an assessment dispute as to the valuation or exemption of property at the time of hearing. For purposes of this rule, a subsequent tax year assessment is established by April 1 of that tax year.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10275 Transfers.

Rule 275. (1) A party may, by motion filed with the tribunal and served on the opposing parties, request a transfer of the contested case from the small claims division to the entire tribunal.

(2) If the motion is filed with the tribunal after the notice of hearing in the contested case has been issued by the tribunal, the parties shall appear at the hearing and be prepared to conduct the hearing, unless otherwise ordered by the tribunal.

(3) If the request is granted, the moving party shall pay all tribunal filing fees and any reasonable costs that the tribunal determines may be incurred by the opposing party or parties as a direct result of the transfer.

(4) With the permission of the petitioner, the tribunal may refer a contested case properly pending in the small claims division to the entire tribunal.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10277 Appearance and representation.

Rule 277. (1) The tribunal may, upon a motion filed with the tribunal and served on the opposing parties not less than 28 days before the hearing scheduled in a contested case, conduct the hearing on the file for the moving party. If the motion is granted, the tribunal shall render a decision based on the testimony provided by the opposing parties at the hearing, if any, and all pleadings and written evidence properly submitted by all parties not less than 21 days before the date of the scheduled hearing or as otherwise ordered by the tribunal.

(2) The tribunal may, upon motion filed with the tribunal and served on the opposing parties not less than 28 days before the hearing scheduled in a contested case, conduct a hearing by telephone, by video conference, or in-person for the moving party.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10279 Commencement of proceedings.

Rule 279. (1) The petition must be on a form made available by the tribunal.

(2) The petition must be signed and set forth a clear and concise statement of facts upon which the petitioner relies in making petitioner's claim for relief.

(3) For property tax contested cases, a copy of the notice giving rise to the appeal, including, but not limited to, notice of board of review action, notice of taxable value uncapping, or notice denying a principal residence exemption, must be submitted with the petition. For non-property tax contested cases, a copy of the final assessment, decision, or order being appealed must be submitted with the petition.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10281 Answers.

Rule 281. (1) An answer to a petition must be filed with the tribunal within 28 days after the tribunal serves the notice of docket number on the respondent. Failure to file the answer as required by this rule may result in the holding of respondent in default, as provided by R 792.10237.

(2) The answer must be on a form made available by the tribunal.

(3) The answer must be signed and set forth a clear and concise statement of facts upon which the respondent relies in defense of the matter.

(4) For special assessment contested cases, the answer must specify the statutory authority under which the special assessment district was created and a copy of the resolution confirming the special assessment roll must be submitted with the answer.

(5) The tribunal shall issue a notice to all parties upon the filing of the answer indicating that the answer is filed and that the contested case is ready for the scheduling of a hearing.

History: 2013 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10283 Stipulations.

Rule 283. (1) A consent judgment may be entered upon submission of a stipulation with an appropriate fee, if the stipulation meets all of the following:

(a) Is filed after the filing of a petition and answer.

(b) Is signed by all parties or their attorneys or authorized representatives.

(c) Addresses issues over which the tribunal's authority has been or may be properly invoked.

(d) Is found to be acceptable to the tribunal. The stipulation must be on a form made available by the tribunal or in a written form that is in substantial compliance with the tribunal's form.

(2) If a party submits a stipulation by email, the party shall pay the fee required for the filing of the stipulation within 14 days after the date the stipulation is emailed. If a party submits a stipulation at the hearing and the hearing is conducted at a site other than the tribunal's office, the party shall pay the fee required for the filing of the stipulation within 14 days after the hearing date. If the hearing is conducted at the tribunal's office, the party shall pay the required filing fee upon submission. Failure to pay the required filing fee may result in the issuance of a notice of no action, an order holding the party in default, or the denial of the stipulation.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10285 Hearing sites; accessibility; accommodations.

Rule 285. (1) For property tax contested cases, the hearing may be conducted telephonically, by video conferencing, or in-person. If the hearing is in-person, the hearing must be conducted in the county in which the property is located or in a county contiguous to the county in which the property is located or at a site agreed upon by the parties and approved by the tribunal. An in-person rehearing by a tribunal member must be at a site to be determined by the tribunal.

(2) For non-property tax contested cases, the hearing may be conducted telephonically, by video conferencing, or in-person. If the hearing is in-person, the hearing must be conducted at a site to be determined by the tribunal.

(3) For all contested cases, an in-person hearing must be conducted in a location that is accessible to mobility-impaired individuals. Accessible parking must also be available.

(4) A person who has a disability and who needs to be accommodated for effective participation in a hearing shall contact the tribunal in writing or telephonically not less than 7 days before the scheduled hearing date.

History: 2013 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10287 Notice of hearing.

Rule 287. Notice must be sent to the parties or their attorneys or authorized representatives not less than 45 days before the hearing, unless otherwise ordered by the tribunal. The notice must include the following information:

- (a) The time and date of the hearing.
- (b) The manner for the conducting of the hearing, including, but not limited to, by telephone, by video conference, or in-person.
- (c) If the hearing is in-person, the location of the hearing.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10289 Evidence.

Rule 289. (1) A copy of all evidence, other than rebuttal evidence, to be offered in support of a party's contentions must be filed with the tribunal and served on the opposing parties not less than 21 days before the date of the scheduled hearing, unless otherwise ordered by the tribunal. Failure to comply with this subrule may result in the exclusion of the valuation disclosure or other written evidence at the time of the hearing because the opposing parties may have been denied the opportunity to adequately consider and evaluate the valuation disclosure or other written evidence before the date of the scheduled hearing. If a valuation disclosure or other written evidence is excluded, the tribunal shall indicate the basis of the exclusion in the decision.

(2) Service of the evidence must be made on the opposing parties unless an attorney or authorized representative has entered an appearance in the contested case on behalf of an opposing party and then service must be made on the attorney or authorized representative for that party.

(3) If a party wishes to submit rebuttal evidence to the tribunal and the opposing parties less than 21 days before the date of a scheduled hearing, the party shall, if the hearing is in-person, bring multiple copies of that evidence to the hearing, including 1 copy for the presiding judge and 1 copy for each opposing party. If the hearing is by telephone or video conference, the party shall submit the evidence to the tribunal and the opposing parties by email in advance of the commencement of the hearing.

History: 2013 AACS; 2015 AACS; 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

R 792.10291 Exceptions; filing of exceptions; “good cause” defined; service of exceptions; rehearings.

Rule 291. (1) A party may submit exceptions to a decision by a referee or an administrative law judge, other than a tribunal member, by filing with the tribunal and serving on the opposing parties the exceptions within 20 days after the entry of the decision. The exceptions must be signed and are limited to the evidence submitted before or otherwise admitted at the hearing and any matter addressed in the proposed opinion and judgment and demonstrate good cause as to why the decision should be adopted, modified, or a rehearing held. As used in this subrule, “good cause” means error of law, mistake of fact, fraud, or another reason the tribunal considers sufficient and material.

(2) The opposing parties may file with the tribunal and serve on all other parties a response to the exceptions within 14 days after the service of the exceptions on those parties. The response must be signed.

(3) Service of the exceptions or a response must be made on the opposing parties. If an attorney or authorized representative has entered an appearance in the contested case on behalf of the opposing parties, service must be made on the attorney or authorized representative for the opposing parties.

(4) The party that files exceptions or a response shall also file a proof of service or statement attesting to the service of the exceptions or response on all other parties or their attorney or authorized representative. The statement must specify who was served with the exceptions or response and the date and method by which the exceptions or response was served. If no statement attesting to the service of the exceptions or response is filed, the tribunal shall issue a notice of no action. If the statement is filed within the time period provided in the notice of no action described in R 792.10227(11), action shall be taken on the exceptions or response.

(5) A rehearing, if held, shall be conducted by a tribunal member in a manner to be determined by the tribunal and may be limited to the evidence considered at the hearing.

History: 2023 AACS; 2025 MR 6, Eff, March 28, 2025.

PART 4. MEDIATION

R 792.10293 Mediation; referral to mediation; selection of mediator.

Rule 293. A contested case may be referred to mediation by order of the tribunal if all of the following apply:

- (a) The parties file a stipulation agreeing to participate in mediation.
- (b) The stipulation designates a mediator selected from the list of mediators certified and published by the tribunal.
- (c) The stipulation specifies that the selected mediator has disclosed any potential basis for disqualification.
- (d) The stipulation specifies that the parties and the selected mediator have agreed to the compensation of the mediator and the payment of that compensation.

History: 2023 AACS.

R 792.10295 Scheduling; conduct of mediation; completion of mediation.

Rule 295. (1) The order referring a contested case to mediation must address all proceedings and deadlines previously scheduled by the tribunal in that contested case and specify the time within which the mediation is to be completed. The substitution of a mediator must not extend the time within which mediation is to be completed unless otherwise ordered by the tribunal.

(2) Mediation must be conducted as provided by MCR 2.411(C)(2).

(3) Within 7 days after mediation is completed, the mediator shall advise the tribunal of the completion by filing a mediation status report. The report must be on a form made available by the tribunal.

(4) If a contested case is settled through mediation, the parties shall file a stipulation for entry of consent judgment with appropriate filing fee and a consent judgment may be entered if the stipulation is found to be acceptable to the tribunal.

History: 2023 AACS.

R 792.10297 Mediators; standards of conduct; eligibility; application fee; list of mediators; removal, rejection, and reconsideration.

Rule 297. (1) A mediator has no authoritative decision-making power to resolve a contested case before the tribunal in mediation.

(2) A mediator shall comply with the standards of conduct for mediators as provided under MCR 2.411(G).

(3) An individual desiring to be certified as a mediator shall file a mediation application with the tribunal. The application must be on a form made available by the tribunal.

(4) An individual is eligible to be a mediator if both of the following requirements are met:

(a) The individual has 5 years of state and local tax experience, and that experience has occurred within the 7 years immediately preceding the submission of the application.

(b) The individual is qualified as a general civil mediator under MCR 2.411(F)(2) and (4).

(5) An individual that files an application and pays the application fee may be certified, if eligible, and placed on a published list of mediators for a period of 1 year at which time the individual shall reapply in the same manner as a new individual.

(6) The fee for the filing of an application to be certified as a mediator is \$50.00.

(7) The tribunal shall review all applications and compile a list of certified mediators at least quarterly and publish the list of mediators on the tribunal's website.

(8) The mediator list must include all of the following:

(a) The hourly rate charged by each certified mediator for their mediation services.

(b) The type of tax the mediator is certified to mediate.

(c) A summary of the certified mediator's experience and training as a mediator.

(d) The forum or forums in which the mediator is certified to practice.

(9) The tribunal may remove a certified mediator from the list of mediators as provided by MCR 2.411(E)(4).

(10) If an individual files an application and pays the application fee but is not certified as a mediator or is removed from the list of mediators, the individual may file a motion seeking reconsideration of the rejection or removal. The motion must be considered by the tribunal chair.

History: 2023 AACS.