



Michigan Tax Tribunal

The Past, the Present, and the Future

Kimbal R. Smith III, Tribunal Chair

August 27, 2012

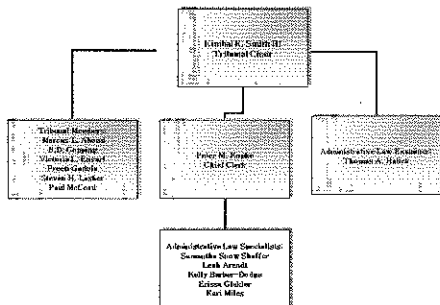
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The Past

- Kimbal R. Smith III was named the Tribunal's Chair on March 3, 2011.
- At that time, the Tribunal's caseloads were as follows:
 - On January 1, 2011, there were approximately 41,000 pending cases.
 - Of those cases, more than 28,000 cases were pending in the Small Claims Division and the remaining cases were pending in the Entire Tribunal Division.

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Current Organizational Chart



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The Present

- Closed cases between March 1, 2011 and August 1, 2012
 - 42,403 Small Claims
- Cases filed in 2012
 - 11,217 cases were filed in the Small Claims Division
 - 4,031 cases were filed in the Entire Tribunal Division
- Closed cases in 2012, as of August 1, 2012
 - 15,998 Small Claims
 - 4,399 Entire Tribunal
- Cases pending, as of August 1, 2012
 - 9,733 Small Claims
 - 11,275 Entire Tribunal
- Approximately 3,115 Small Claims cases, filed in 2012, have already been scheduled for hearing
- The Tribunal currently contracts with 30 Small Claims Hearing Referees

Current ET Production Standards

- Property Tax Matters:
 - Cases are placed on a prehearing general call within 6 months to 1 year of the filing of the petition.
 - Discovery must be completed and valuation disclosures and prehearing statements are due within 1 year of the case being placed on a prehearing general call.
 - A Tribunal Member or Judge will be assigned to a case within 30 days of the date set forth in the Prehearing General Call.
 - Hearing conducted within 60 days of prehearing conference.
 - Opinion issued within 90 days of hearing.

Current ET Production Standards

- Non-Property Tax Matters:
 - Not assigned to Prehearing General Call.
 - Once an answer has been filed, case will be assigned to a judge.
 - Within 30 days of the assignment, a status conference will be conducted to set the dates that discovery will close, prehearing statements are due, and the date the prehearing conference will occur.
 - Prehearing Conference will occur within 45 days of the close of discovery or within 1 year of the status conference.
 - Hearing will be conducted within 60 days of the prehearing conference. The Opinion will be issued within 90 days of the hearing.

Current SC Production Standards

- Processing of new appeals completed within 5 months.
- Opinions will be completed by Referee/ALJ/Tribunal Member within 30 days of hearing.
- Opinions will be entered within 45 days of hearing.
 - If a Proposed Opinion is entered, the file will be pulled for review within 35 days after the time for filing exceptions has run.
- Final Opinion and Judgments will be entered within 45 days.

The Future

- A new docketing and electronic filing system is currently being created and will be implemented in 2013
- The Tribunal is currently amending its Rules of Practice and Procedure
- The Tribunal's Small Claims filing fees will change with the adoption of the revised Rules of Practice and Procedure
 - If the property does not have a principal residence exemption of at least 50% for all tax years at issue at the time of the filing of the appeal, the fees are as follows:
 - The fee for filing a property tax appeal petition contesting a property's state equalized or taxable value for property classified as residential real is 50% of the Entire Tribunal filing fee
 - The fee for filing a property tax appeal petition contesting a property's state equalized or taxable value for property that is not classified as residential real is the same as the Entire Tribunal filing fee
