

**DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH**  
**STATE OFFICE OF ADMINISTRATIVE HEARINGS AND RULES**  
**TAX TRIBUNAL**

Filed with Secretary of State on

These rules take effect 15 days after filing with the Secretary of State

(By authority conferred on the state office of administrative hearings and rules by section 32 and 49 of 1973 PA 186 and Executive Reorganization Orders 2005-1 and 2008-4, MCL 205.732, 205.749, 445.2021, and 445.2025.)

R 205.1201, R 205.1202, R 205.1205, R 205.1208, R 205.1230, R 205.1250, R 205.1260, R 205.1280, R 205.1288, R 205.1301, R 205.1303, R 205.1305, R 205.1312, R 205.1313, R 205.1320, R 205.1335, R 205.1340, R 205.1342 and R 205.1348 of the Michigan Administrative Code are amended, R 205.1307 is added to the Code, and R 205.1310 is rescinded as follows:

**PART 2. ~~MATTERS BEFORE~~ ENTIRE TRIBUNAL RULES**

R 205.1201 Scope.

Rule 201. ~~This~~ **The rules in this part govern** ~~governs the practice and procedure in all appeals pending in matters before the entire tribunal division of the tribunal.~~

R 205.1202 Fees and charges.

Rule 202. The following fees shall be paid to the clerk in all entire tribunal ~~proceedings~~ **appeals upon filing:**

- |  |                   |
|--|-------------------|
| (a) <del>Upon the filing of a property</del> <b>Property</b> tax appeal petitions: | <u>Filing fee</u> |
| (i) Allocation, apportionment, and equalization <b>appeals</b> .....               | \$250.00.         |
| (ii) <del>Taxable value</del> .....  | \$ 50.00.*        |

~~The filing fee for a taxable value appeal is \$50.00, unless there is a dispute relative to the value of an addition or a loss, in which case the filing fee is determined by the state equalized value in contention relative to the addition or loss, or both, as provided in paragraph (iii) of this subdivision.~~

~~(iii)State equalized value~~ **Valuation appeals**

<u>Value in contention*</u>	<u>Filing fee**</u>
\$40,000.00 <b>100,000</b> or less.....	\$ 50.00 <b>250.00.</b>
<del>\$40,000.01 to \$75,000.00.....</del>	<del>\$ 75.00.</del>
<del>\$75,000.00 to \$150,000.00.....</del>	<del>\$100.00.</del>
\$150,000.01 <b>100,000.01</b> to \$500,000.00.....	\$150.00 <b>400.00.</b>
More than \$500,000.....	\$250.00 <b>600.00.</b>

\*Value in contention is the difference between the state equalized value as determined from the assessment and the state equalized value contended by the petitioner **or the**

**difference between the taxable value as determined from the assessment and the taxable value contended by the petitioner, whichever is greater.**

**\*\*The filing fee on for multiple, contiguous parcels (~~contiguous~~) owned by the same person shall be is the filing fee on for the parcel that has the largest state-equalized value in contention, plus \$~~10.00~~ \$25.00 for each additional parcel, not to exceed a total filing fee of \$~~500.00~~ \$2,000.00.**

**(b) The fee for filing a stipulation for entry of consent judgment instead of a property tax appeal petition is \$50.00.**

**(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 subrule (a)(ii).**

~~(d)~~ **(b) Upon the The fee for filing of a non-property tax appeal petition or a petition contesting a special assessment petition, the filing fee shall be 2% of the difference between the amount of tax as determined in the assessment notice and the amount of the tax as contended by the petitioner, but shall not be less than \$50.00 nor more than is \$250.00.**

**(e) The fee for filing a stipulation for entry of consent judgment instead of a non-property tax appeal or special assessment petition is \$50.00.**

~~(e) Upon transfer of a proceeding from the small claims Filing fee division to the entire tribunal on a party's or intervenor.....\$ 25.00.~~

~~(d) Upon transfer of a cause to the tribunal from any forum.....\$ 25.00.~~

~~(f)~~ **(e) Upon The fee for filing of a stipulation for entry of consent judgment or a motion, other than a motion for immediate consideration, a motion for summary disposition or partial summary disposition or a motion to withdraw a petition, is.....\$ 25.00 \$50.00.**

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

**(h) The fee for filing a motion to withdraw a petition is \$0.00.**

~~(i)~~ **(f) Upon The fee for certification of the record on appeal to the court of appeals is .....\$ 25.00 \$100.00.**

~~(j)~~ **(g) For The fee for copies of pleadings and other documents document on file with the tribunal is ..... \$ .50/page.**

R 205.1205 Commencement of **appeals proceedings**; protest to local board of review; filing time periods; election of small claims division and entire tribunal.

Rule 205. (1) An appeal, application for review, or any other proceeding is commenced by filing a petition **and appropriate filing fee** with the tribunal within the time periods prescribed by statute. **See R 205.1202 and R 205.1240. Applicable statutes include, but are not limited to, the following: MCL 205.735a, 211.7cc, 211.27b, and 211.53a.**

(2) A petition ~~filed in the entire tribunal~~ shall be considered filed **within the time periods prescribed by statute June thirtieth of the tax year involved** if it has been **mailed to the tribunal and postmarked by the United States Postal Service on or before the expiration of the applicable time period, if it has been delivered in person to the tribunal on or before the expiration of the applicable time period, or if it is given to a designated delivery service for delivery to received by the tribunal on or before the expiration of the applicable time period June thirtieth of the tax year involved, or mailed by certified mail addressed to the tribunal on or**

before June thirtieth of the tax year involved. A petition filed in the small claims division shall be considered filed by June thirtieth of the tax year involved if it has been received by the tribunal on or before June thirtieth of the tax year involved or mailed and postmarked by the United States postal service on or before June thirtieth of the tax year involved. **If the last day of a time period is a day during which the offices of the tribunal are not open for business, the time period expires on the next business day. See MCL 205.735a.**

~~(3)(2)~~ A petitioner who files **a defective petition with an initial letter of appeal to the tribunal and the tribunal is unable to determine** without specifying the division of the tribunal in which the appeal is being filed will be presumed to have elected to have the matter heard in the small claims division unless a motion to transfer is filed **not** ~~no~~ less than 28 days before the scheduled hearing and the petitioner pays **the all** entire tribunal filing **fees fee** and any costs incurred by the respondent as a result of the transfer.

~~(3)~~ If a petitioner returns, in a timely manner, an unsigned small claims petition form with a petition electing to have the matter heard in the entire tribunal as provided in R 205.1240, then the petition may be deemed to have been filed in accordance with section 35(2) of the act and, with leave of the tribunal, the matter will proceed in the entire tribunal.

R 205.1208 Service of papers.

Rule 208. (1) ~~In~~ **A petition commencing a property tax appeal appeals, service shall be filed** by an interested person **or persons**, other than a unit of government, ~~shall be deemed proper upon units of government if the petition is served upon the~~ **as follows:**

**(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 making an assessment being appealed; ~~upon the.~~

**(ii) The** city clerk, in the case of cities; ~~and upon the.~~

**(iii) The** township supervisor or clerk, in the case of townships. ~~Service of a petition commencing a proceeding shall be made on the named individuals specified in this subrule by certified mail addressed to the individuals at their last known address or by personal service as provided by rule 2.107 of the Michigan Rules of Court.~~

**(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 the state of Michigan.**

~~(2) In~~ **A petition commencing a property tax appeal appeals, service filed** by a unit of government, if that unit of government has standing to bring the appeal, shall be deemed proper ~~upon~~ **mailed by certified mail or delivered by personal service** to the interested person or persons if the person or persons are served by certified mail addressed to the person or persons at their last known address or by personal service as provided by rule 2.107 of the Michigan Rules of Court. ~~A copy of a petition commencing a proceeding shall be mailed or delivered in person to the secretary of the school board in the local school district in which the property is located, the county equalization director, and the county clerk of any county that may be affected. The~~ **petition shall also be mailed by first class mail or delivered by personal service to 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 the state of Michigan.**

~~(3)(2) In A petition commencing a non-property tax appeal appeals, service of the petition shall be deemed proper if made upon the state revenue commissioner or upon the appropriate official administering the tax being appealed. Service under this subrule shall be mailed made by certified mail or delivered by personal service to the following officials at their last known address addressed to the individual named in this subrule at his or her last known address or by personal service as provided by rule 2.107 of the Michigan Rules of Court:~~

- ~~(a) The treasurer of the state of Michigan, if the tax was levied by the department of treasury; or~~
- ~~(b) The clerk of the local unit of government, if the tax was levied by the local unit of government.~~

**(4) A petition commencing a special assessment appeal filed by a party in interest shall be mailed by certified mail or delivered by personal service to the clerk of the unit of government, authority or body levying the special assessment being appealed at the clerk's last known address.**

~~(5)(3) Except as otherwise required by these rules, all other pleadings, motions, orders, decisions, notices, demands, briefs, appearances, or other and documents filed with the tribunal relating to a case shall be served by first class mail or by personal service concurrently on each of the parties' authorized representatives or, if there is no authorized representative, on the party as provided in R 205.1215(4).~~

~~(4) All other pleadings and documents required to be served may be served by first class mail or in person as permitted by rule 2.107 of the Michigan Rules of Court.~~

~~(6)(5) Proof of service shall be established by either a written acknowledgment of a receipt of a pleading or other document that is dated and signed by the person authorized under these rules to receive it or by certification stating the facts of service. Failure to make proof of service does not affect the validity of the service.~~

#### R 205.1230 Motions.

Rule 230. (1) All requests to the tribunal **for an order in a pending appeal must shall** be made by written motion filed with the clerk and accompanied by the appropriate fee **unless otherwise ordered by the tribunal.** Motions shall be served concurrently by the moving party on all other parties of record and proof of service shall be filed with the clerk. Written opposition, if any, to motions shall be filed within 14 days after service **of the motion unless otherwise ordered by the tribunal.** For purposes of this rule, ~~a stipulation requiring action by the tribunal is treated as a request by an authorized representative who has entered an appearance in an appeal to withdraw from or be substituted for in that appeal is not considered a motion.~~

(2) Pleading on motions shall be limited to the motion and a brief in support of the motion and a single response to the motion and a supporting brief. **A brief in support of a motion or response, if any, shall be filed concurrently with the motion or response.**

(3) The clerk shall submit, in a timely manner, motions and responses to motions to the tribunal for decision, which shall be by written order. Copies of orders on motions shall be mailed to the parties as provided by R 205.1130(2).

(4) Oral argument is not allowed on motions, except by order of the tribunal.

**(5) The clerk shall charge a single motion fee for all motions contained in a single pleading. The single motion fee charged shall be the largest fee that would have been charged if each motion had been filed separately.**

R 205.1250 Counsel conference **and counsel conference summary.**

Rule 250. (1) In all **appeals proceedings**, except as provided in R 205.1249, the ~~petitioner or representative~~ **parties** shall arrange for **and conduct** a conference ~~with all other parties or representatives~~ for the following purposes:

(a) To discuss the possibility of settlement. In a property tax appeal, the petitioner and respondent shall each express a good faith estimate of the true cash value of the subject property.

(b) To stipulate to the admissibility of evidence to the fullest extent to which complete or qualified agreement can be reached, including all material facts that are not or fairly should not be, in dispute.

(c) To identify, for purposes of discovery, all discoverable evidence or documents known to be in the possession or control of the other party, which shall be specifically listed in the summary required by this rule.

(d) To consider all other matters that may aid in the disposition of the **appeal proceeding**.

(2) The conference shall be held within **126 77** days after the filing of the initial petition requiring service upon the opposing party or parties pursuant to R 205.1208. **The conference shall also be held** at a time and place mutually agreed to **by the parties** or, if an agreement cannot be reached, fixed by order of the tribunal.

(3) The ~~petitioner parties~~ shall **jointly** prepare a summary of the results of the conference ~~that shall be served upon all other parties and, together with proof of service, filed~~ **file the summary** with the clerk within **21 14** days after the conference. ~~Any objections to the summary shall be filed with the clerk within 14 days after the filing of the summary.~~

R 205.1260 ~~Compelling~~ **Requests for** production of documents and things for inspection, copying, or photographing; **inspection of property.**

Rule 260. (1) **A party to an appeal may serve upon another party a request to produce or permit 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 permitted by R 205.1255, and which are in the party's possession, custody or control.**

**(2) A party to an appeal may serve upon another party a request to permit entry and inspection of the property under appeal by or on behalf of the moving party.**

~~(3) After a petition invoking the jurisdiction of the tribunal has been filed,~~ **If a party upon whom a request is served under subrule (1) or (2) does not comply with the request,** the tribunal may, upon motion **or upon its own initiative** ~~of a party,~~ order the party to do **any either** ~~or both~~ of the following:

~~(a) Order a party to produce, and~~ **Produce or** permit the inspection and copying or photographing, by or on behalf of the ~~moving~~ **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 permitted by R 205.1255, and which are in the party's possession, custody or control.

(b) ~~Order a person who has been served with a subpoena duces tecum to permit the~~ **Permit entry and inspection and copying or photographing of the books, papers, documents, or tangible things subpoenaed of the property under appeal.**

(4)(2) The order ~~shall~~ **may** specify the time, place, and manner of making the **production or permitting the inspection and copies, photographs, or samplings 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 ~~and~~ may prescribe **other** terms and conditions as are just.

(5) **The tribunal may order a person who has been served with a subpoena duces tecum under R 205.1280 to produce or permit the inspection and copying or photographing of the books, papers, documents, or tangible things subpoenaed.**

(6)(3) If the party or person claims that the item is not in his, her, or its possession or control or that he, she, or it does not have information calculated to lead to discovery of the item's whereabouts, then he, she, or it may be ordered to submit to examination before a tribunal member or to other means of discovery regarding the claim.

#### R 205.1280 Subpoenas.

Rule 280. (1) On written request of a party to **an appeal** ~~a proceeding~~, the tribunal, through the clerk, shall issue subpoenas for the attendance and testimony of witnesses and the production of evidence at hearing **and depositions**, including, but not limited to, books, records, correspondence, and documents in their position or under their control.

(2) A party may serve a subpoena by certified mail or by delivery in person as provided by rule 2.105 of the Michigan Rules of Court. However, a party may not serve a subpoena less than 3 business days before a scheduled hearing, unless otherwise ordered by the tribunal.

(3) A witness to whom a subpoena has been issued may file a motion under R 205.1230 to revoke the subpoena if the evidence sought to be produced does not relate to a matter in issue, if the subpoena does not describe the evidence sought with sufficient particularity, or if the subpoena is invalid for any legal reason.

(4) Proceedings to enforce a subpoena may be commenced in the circuit court for Ingham county or the county in which the hearing is held.

#### R 205.1288 Rehearings or reconsideration.

Rule 288. The tribunal may order a rehearing or reconsideration of any decision or order upon its own initiative or the motion of any party filed within **21** ~~14~~ days of the entry of the decision or order sought to be reheard or reconsidered. The filing of a motion for rehearing or reconsideration tolls the appeal period and any party shall have 21 additional days after a decision or denial of the motion for rehearing or reconsideration to appeal the decision or order to which the motion related.

### PART 3. ~~MATTERS BEFORE~~ SMALL CLAIMS DIVISION RULES

#### R 205.1301 Scope.

Rule 301. ~~This~~ **The rules in this part govern** ~~governs~~ the practice and procedure in all **appeals pending in matters before** the small claims division ~~of the tribunal~~.

#### R 205.1303 Definitions—~~“Homestead property”~~ defined Jurisdiction.

Rule 303. ~~As used in this part, “homestead property” means the portion of a dwelling or unit in a multiple unit dwelling which is subject to ad valorem taxes and which is owned and occupied as a principal residence by an owner of the dwelling or unit.~~

**(1) A property tax appeal contesting 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) Residential real property.**
- (b) Real property that has a principal residence exemption. See MCL 211.7cc.**
- (c) Agricultural real property.**
- (d) Real property with less than 4 rental units.**
- (e) Any other property where the value in contention is not more than \$100,000.00.**

**(2) A non-property tax appeal may be heard in the small claims division if the amount of tax in dispute is not more than \$20,000.00, exclusive of interest and penalty charges.**

**(3) A special assessment appeal may be heard in the small claims division if the amount of the special assessment in dispute is not more than \$20,000.00.**

R 205.1305 Records; fees.

Rule 305. ~~(1) A formal transcript shall not be taken for any proceeding commenced and completed~~ **conducted** in the small claims division **unless otherwise ordered by the tribunal.**

~~(2) An informal transcript of a small claims proceeding~~ **conducted in the small claims division prepared from a recording device or by a stenographer is not a record of the proceeding unless otherwise ordered by the tribunal.**

~~–(3) Fees or costs shall not be charged in the small claims division or allowed for filing of a property tax appeal petition contesting the state equalized or taxable value appeals of homestead property or properties that in the small claims division, except for appeals of special assessments levied on homestead property. For purposes of this subrule, a property is considered homestead property if it has received a homestead exemption of not less than 50% as provided in section 27 of the general property tax act.~~

~~–(4) Except for homestead property appeals, the following fees shall be paid to the clerk in all small claims division proceedings:~~

~~–(a) Upon filing a property tax appeal petition, a fee of \$25.00 if the amount of state equalized value in controversy\* is \$20,000.00 or less. If the amount of state equalized value in controversy is more than \$20,000.00, then the filing fee shall be as provided in R 205.1202.\*~~

~~\*The filing fee on multiple, parcels (contiguous) owned by the same person shall be 1 filing fee plus \$5.00 for each, plus that additional \$ assessed parcel, not to exceed a total filing fee of \$250.00.~~

~~–(b) Upon filing a non property tax or any special assessment appeal, a fee of 25.00 if the amount in dispute is \$1,000.00 or less.~~

~~–(c) If the amount in dispute is more than \$1,000.00, then the filing fee shall be as provided in R 205.1202, but shall not be less than \$25.00.~~

~~–(e) Upon filing a request for a rehearing pursuant to R 205.1348, a fee of \$25.00.~~

**R 205.1307 Fees.**

**Rule 307. (a) There are no fees for filing a property tax appeal petition in a small claims division proceeding contesting a property’s state equalized or taxable value if the property**

has a principal residence exemption of at least 50% for all tax years at issue. For all other small claims proceedings, the following fees shall be paid to the clerk upon filing:

(i) The fee for filing a property tax appeal petition contesting a property's state equalized or taxable value is 50% of the filing fee provided in R 205.1202(a). If the petition contains multiple, contiguous parcels of property owned by the same person, there shall be an additional \$25.00 fee for each additional parcel, not to exceed a total filing fee of \$1,000.00.

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

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

(b) The fee for filing a stipulation for entry of consent judgment instead of a property tax appeal petition, a non-property tax appeal petition or a special assessment petition is \$25.00.

(c) There are no fees for filing a motion in the small claims division if the property tax appeal petition filed contests a property's state equalized or taxable value and the property has a principal residence exemption of at least 50% for all tax years at issue. For all other small claims proceedings, the fee for filing a stipulation for entry of consent judgment or a motion, other than a motion for immediate consideration, a motion for summary disposition or partial summary disposition or a motion to withdraw a petition, is \$25.00.

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

(e) The fee for filing a motion to withdraw a petition is \$0.00.

(f) The fee for certification of the record on appeal to the court of appeals is \$100.00.

(g) The fee for copies of pleadings and other documents on file with the tribunal is \$ .50/page.

R 205.1310—Jurisdiction. **Rescinded.**

~~Rule 310. (1) A property tax matter may be heard in the small claims division if any 1 of the following properties is exclusively involved:~~

~~(a) Residential or homestead property.~~

~~(b) Agricultural property.~~

~~(c) Income producing residential property consisting of less than 4 rental units.~~

~~(d) Any other property where the state equalized valuation in contention is not more than \$100,000.00.~~

~~(2) A non-property tax appeal matter may be heard in the small claims division if the amount of tax in dispute is not more than \$6,000.00, exclusive of interest and penalty charges.~~

R 205.1312 Petitioner's election of small claims division.

Rule 312. (1) A petitioner who wishes to have a matter heard in the small claims division shall elect to do so.

(2) A petitioner who files **a defective petition with an initial letter of appeal to the tribunal and the tribunal is unable to determine** without specifying the division of the tribunal in which the appeal is being filed will be presumed to have elected to have the matter heard in the small claims division. **See also R 205.1205.**

~~(3) If a petitioner returns, in a timely manner, an unsigned small claims petition form with a petition electing to have the matter heard by the entire tribunal as provided in R 205.1240, then~~

~~the petition may be deemed to have been filed in accordance with section 35(2) of the act and, with leave of the tribunal, the matter will proceed in the entire tribunal. See also R 205.1205.~~

R 205.1313 ~~Appearance and protest~~ **Protest** to local board of review; **subsequent year assessments.**

Rule 313. (1) **For an assessment dispute as to the valuation or exemption of property classified as commercial personal property, industrial personal property, or utility personal property, the property's assessment must be protested before the local board of review unless the statement of assessable personal property is filed, as required by MCL 211.19, prior to the commencement of the board of review. See also R 205.1205.**

(2) **For an assessment dispute as to the valuation or exemption of property classified as agricultural real or personal property, residential real property or timber-cutover real property, the property's assessment must be protested before the local board of review unless otherwise excused by law. See also R 205.1205.**

(3) **For an assessment dispute as to the valuation or exemption of property classified as agricultural real or personal property, residential real property or timber-cutover real property the property's assessment must** ~~In assessment appeals, the valuation of the subject property shall be protested before the local board of review~~ **unless otherwise excused by law. See also R 205.1205.**

~~(4)~~(2) 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 the purposes of this subrule, an assessment has been established once the board of review has confirmed the assessment roll at the statutorily required March board of review meeting.

(5) **The tribunal may, on request and for good cause shown, exclude subsequent years from consideration at the time of hearing, if the subsequent years can be handled more expeditiously in a subsequent proceeding.**

R 205.1320 Commencement of proceedings.

Rule 320. (1) ~~Subject to the provisions of R 205.1312, a~~ **An appeal proceeding** before the small claims division ~~may be~~ **is** commenced by mailing or delivering a ~~letter~~ **petition** to the tribunal within the time period prescribed by statute. See also R 205.1205. The ~~letter~~ **petition** shall be **on a form provided by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form** ~~provide the name and mailing address of the petitioner and respondent. In property tax appeals, the letter shall include the township or city and county in which the property is located.~~ If available, a copy of the notice or action taken by the local board of review or, in the case of an appeal of a special assessment, a copy of the resolution confirming the special assessment roll, shall be attached. In nonproperty tax appeals, a copy of the final assessment notice or other order being appealed shall be attached.

(2) Upon receipt of **a defective petition** ~~the letter from the petitioner,~~ the clerk of the tribunal shall send the petitioner a form to be completed and returned to the tribunal within 28 days after mailing or as otherwise ordered by the tribunal. Failure to complete and return the form within the 28 days or as otherwise ordered by the tribunal shall result in a dismissal of the petition.

R 205.1335 Hearing sites; accessibility; accommodations.

Rule 335. (1) For property tax appeals, the hearing ~~shall~~ **may** be conducted **telephonically, by video conferencing, or in-person. If the hearing is in-person, the hearing shall be conducted** in the county in which the property is located or ~~in a the~~ 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.** ~~However, a party shall not be required to travel more than 100 miles from the situs of the property to the hearing site, except that a~~ **A** rehearing by a tribunal member shall be at a site to be determined by the tribunal.

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

(3) For all appeals, ~~the~~ **a video conference or in-person** hearing shall be conducted in a location that is accessible to mobility-impaired individuals. Accessible parking shall 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.

R 205.1340 Notice of hearing.

Rule 340. ~~The clerk~~ **Notice shall be sent send to the parties or their authorized representatives notice of the time and date of the hearing, if telephonic, and the time, date, and place of the hearing, if by video conference or in-person,** not less than ~~28~~ **14** days before the hearing **unless otherwise ordered by the tribunal.**

R 205.1342 Conduct of hearing.

Rule 342. (1) The tribunal may admit, and give probative effect to, evidence of a type commonly relied upon by reasonably prudent persons in the conduct of their affairs. Irrelevant, immaterial, or unduly repetitious evidence may be excluded. Effect shall be given to the rules of privilege recognized by law.

(2) A copy of a valuation disclosure or other written evidence to be offered in support of a party's contentions ~~as to the subject property's value~~ shall be filed with the tribunal and served upon the opposing party **or parties** not less than ~~21~~ **14** 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 party **or parties** may have been denied the opportunity to adequately consider and evaluate the evidence before the date of the scheduled hearing.

(3) **Service required in subrule (2) of this rule shall be made on the opposing party or parties' authorized representative, if an authorized representative has entered an appearance or filed a pleading or other document in the proceeding on behalf of that opposing party or parties.**

~~(4)(3)~~ A witness who testifies at a hearing shall swear or affirm to give full and truthful testimony.

R 205.1348 **Exceptions** ~~Rehearings; filing of exceptions request; filing of response to request; service of exceptions; location of rehearing; service of request; "good cause" defined.~~

Rule 348. (1) A party may **file exceptions to request a rehearing or reconsideration** of a decision by a hearing officer or referee by filing a written **exceptions request for a rehearing** with

the tribunal and submitting a copy to the opposing party **or parties** within **20** ~~21~~ days of the entry of ~~the opinion and judgment by a decision~~ by the hearing officer or ~~hearing~~ referee. The ~~request~~ **exceptions** shall demonstrate good cause as to why **the decision should be modified or** a rehearing ~~shall be held~~. The opposing party may file a response to **exceptions** ~~the request for rehearing~~ within 14 days after service of the **exceptions** ~~request~~ on ~~the~~ **that** party. ~~The A~~ rehearing, if held ~~granted~~, shall be conducted at a site to be determined by the tribunal as provided by R 205.1335 and shall not be limited to the evidence presented to the hearing officer or ~~hearing~~ referee.

(2) The party who ~~requests the rehearing~~ **files the exceptions** shall also file with the tribunal, or include as a part of the **written exceptions** ~~request for a rehearing~~, a statement attesting to the service of the **exceptions** ~~request~~ on the opposing party **or parties**. The statement shall specify the date and method by which the **exceptions were** ~~request was~~ served on the opposing party **or parties**.

(3) For purposes of this rule, service of the **exceptions** ~~request~~ on the opposing party **or parties** may be accomplished by mailing the **exceptions** ~~request~~ to the opposing party **or parties'** **authorized representative, if an authorized representative has entered an appearance or filed a pleading or other document in the proceeding on behalf of that opposing party or parties, or the opposing party or parties at their** party's last known **addresses** ~~address~~ by first-class mail or by delivery in person as provided in ~~rule~~ **Rule 2.107** of the Michigan Rules of Court.

(4) For purposes of this rule, "good cause" means any of the following:

- (a) Error of law.
- (b) Mistake of fact.
- (c) Fraud.
- (d) Any other reason the tribunal deems sufficient and material.