

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL
SMALL CLAIMS DIVISION

Daniel Patru,
Petitioner,

v

MTT Docket No. 16-001828

City Of Wayne,
Respondent.

NOTICE OF IN-PERSON HEARING

The Tribunal, having given due consideration to the file in the above-captioned case, finds that the case has been scheduled for an in-person hearing as follows:

| | |
|-------------------|--|
| HEARING DATE: | October 5, 2018 |
| HEARING TIME: | 4:30 PM |
| HEARING LOCATION: | Wayne County, Cadillac Place Bldg (1) Workers Comp Ste, 3rd FL, Hearing Room 1, 3026 W. Grand Blvd. Detroit, MI 48202 |

The hearing will be conducted in accordance with the Rules applicable to contested cases as contained in the Michigan Administrative Hearing Rules (R 792.10101 – R 792.11289); the 1995 Michigan Rules of Court, as amended; and, the Michigan Administrative Procedures Act, 1969 PA 306, as amended, MCL 24.201 *et seq.*¹ The Michigan Administrative Hearing Rules apply only to practices and procedures in contested cases pending before the Michigan Administrative Hearing System. Rules governing contested cases not pending before the Michigan Administrative Hearing System may be found elsewhere in the Michigan Administrative Code. **NOTE:** Hearings scheduled for a day that the Tribunal's Lansing office is closed due to a State declared emergency (i.e., snow, etc.) will be treated as adjourned and will be rescheduled.

INCLUSION OF ADDITIONAL TAX YEARS: Subsequent tax year assessments are automatically included in a valuation appeal once the assessment has been established for that tax year. An assessment is not, however, established until the assessment roll for that tax year has been approved by the March Board of Review ("MBOR") and that assessment roll has been delivered to the County Equalization Director, which, for purposes of administrative efficiency, is considered to have been done by April 1st so as to allow for the addition of subsequent tax year assessments on and after that date. As such, the parties should be prepared to discuss all

¹ See TTR 261 and 215.

additional assessments at hearings to be conducted on or after April 1st. If the hearing is to be conducted prior to April 1st, taxpayers would be required to file a new petition and, if necessary, protest the subsequent tax year assessment at the MBOR for that tax year.²

SUBMISSION OF EVIDENCE: Parties are required to submit all documents they intend to offer in support of their contentions to the Tribunal and the opposing party at least 21 days in advance of the hearing EVEN IF THE DOCUMENTS HAD BEEN SUBMITTED TO THE LOCAL BOARD OF REVIEW. If the documents are not timely submitted to the Tribunal and the opposing party, the documents may be excluded. See TTR 287. Documents may be submitted by mail or through the Tribunal's "e-filing" system. The Tribunal's mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal's website is www.michigan.gov/taxtrib. Documents may be submitted to the opposing party by mail or by e-mail, if the parties agree to submission by e-mail.

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

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

BURDEN OF PROOF: Petitioners have the burden of submitting affirmative evidence (i.e., testimony and/or documents) in support of their contentions.³

ADJOURNMENT REQUEST: A party may submit a written request to adjourn a hearing (i.e., motion). The motion must be submitted to the Tribunal and the opposing party at least 28 days in advance of the hearing unless exigent or emergency circumstances have arisen. The exigent or emergency circumstances must be detailed to justify the granting of what would otherwise be considered a late motion. A \$25 fee is required for the filing of all motions unless the case involves the valuation of property and the property at issue had a principal residence exemption of at least 50% at the time the petition was filed or the sole issue being appealed relates to a request for a poverty exemption. If the motion is not granted or the Tribunal has not notified the parties that it has been granted, the parties are required to attend the hearing. If the motion is granted, the parties may be precluded from submitting any further documents. Motions may be submitted by mail or through the Tribunal's "e-filing" system, if available. The Tribunal's mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal's website is www.michigan.gov/taxtrib.

² See MCL 205.735a.

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⁴ See MCL 205.762(3).

WITHDRAWAL OR SETTLEMENT: Petitioners may submit a written request to withdraw a case. Such requests do, however, require the concurrence of the opposing party.⁵ As such, the request must be submitted to the Tribunal and Respondent at least 14 days in advance of the hearing. The opposing party may file a concurrence or objection to the request within 7 days of the service of the request on that party. An opposing party's failure to timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the hearing will be adjourned and the case dismissed. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing. Requests may be submitted by mail or through the Tribunal's "e-filing" system, if available. The Tribunal's mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal's website is www.michigan.gov/taxtrib. Parties may also submit a written agreement settling a case (i.e., stipulation). The stipulation must be on a form made available by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form and be signed by the parties' attorneys or authorized representatives, if they have attorneys or authorized representatives, or by the parties, if they do not have attorneys or authorized representatives.⁶ There is a \$25 fee for the filing of the stipulation unless the case involves the valuation of property and the property at issue had a principal residence exemption of at least 50% for the time the petition was filed for all tax years at issue. See TTR 267.⁷ If the stipulation with appropriate filing fee is received by the Tribunal or the parties email a copy of the signed stipulation and check for the any required filing fee to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the scheduled hearing, the hearing will be adjourned. The Tribunal's email address is taxtrib@michigan.gov. Parties that email a copy of a signed stipulation to the Tribunal for purposes of adjourning a hearing are required to submit the original signed stipulation with appropriate filing fee upon the successful transmission of the emailed copies. The stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment. If the stipulation is not accepted, the Tribunal will reschedule any adjourned hearing.

AMERICANS WITH DISABILITIES ACT: All hearings are conducted in a barrier free location and are in compliance with the 1990 Americans with Disabilities Act. A disabled individual requiring accommodation for effective participation in a hearing, including accessible documentation, should call the Michigan Tax Tribunal at: (517) 373-4400 to make arrangements. Pursuant to R 792.1011(c), if accessibility is requested (i.e. braille, large print, electronic or audio reader), information which is to be made accessible must be submitted to the hearing system at least 14 business days before the hearing. If the information for conversion is timely provided and the Tribunal is unable to accomplish conversion prior to the date of hearing, the hearing shall be adjourned. If the information for conversion is not timely provided, the party submitting the information for conversion may request an adjournment.

⁵ See TTR 261 and 231.


⁶ See TTR 281.

⁷ See TTR 267.

FAILURE TO COMPLY WITH HEARING NOTICE: A party or parties' failure to comply with this Order may result in the dismissal of the case, the conducting of a default hearing, or the exclusion of a party or parties' documentary evidence.⁸

If you have any questions regarding this or any other Tribunal matter, please visit our website at the address indicated above or call the Tribunal at 517-373-4400.

IT IS SO ORDERED.

By: 
David B. Marmon, Tribunal Member

Entered: July 24, 2018

⁸ See TTR 261, 231, 287 and MCL 205.732.

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BURDEN OF PROOF: Petitioners have the burden of submitting affirmative evidence (i.e., testimony and/or documents) in support of their contentions.¹¹

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IT IS SO ORDERED.

By: 
David B. Marmon, Tribunal Member

Entered: July 24, 2018

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WITHDRAWAL OR SETTLEMENT: Petitioners may submit a written request to withdraw a case. Such requests do, however, require the concurrence of the opposing party.²¹ As such, the request must be submitted to the Tribunal and Respondent at least 14 days in advance of the hearing. The opposing party may file a concurrence or objection to the request within 7 days of the service of the request on that party. An opposing party's failure to timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the hearing will be adjourned and the case dismissed. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing. Requests may be submitted by mail or through the Tribunal's "e-filing" system, if available. The Tribunal's mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal's website is www.michigan.gov/taxtrib. Parties may also submit a written agreement settling a case (i.e., stipulation). The stipulation must be on a form made available by the tribunal or shall be in a written form that is in substantial compliance with the tribunal's form and be signed by the parties' attorneys or authorized representatives, if they have attorneys or authorized representatives, or by the parties, if they do not have attorneys or authorized representatives.²² There is a \$25 fee for the filing of the stipulation unless the case involves the valuation of property and the property at issue had a principal residence exemption of at least 50% for the time the petition was filed for all tax years at issue. See TTR 267.²³ If the stipulation with appropriate filing fee is received by the Tribunal or the parties email a copy of the signed stipulation and check for the any required filing fee to the Tribunal by 4:30 p.m. on the business day immediately preceding the day of the scheduled hearing, the hearing will be adjourned. The Tribunal's email address is taxtrib@michigan.gov. Parties that email a copy of a signed stipulation to the Tribunal for purposes of adjourning a hearing are required to submit the original signed stipulation with appropriate filing fee upon the successful transmission of the emailed copies. The stipulation, once submitted, will be reviewed and, if accepted, the Tribunal will issue a consent judgment. If the stipulation is not accepted, the Tribunal will reschedule any adjourned hearing.

AMERICANS WITH DISABILITIES ACT: All hearings are conducted in a barrier free location and are in compliance with the 1990 Americans with Disabilities Act. A disabled individual requiring accommodation for effective participation in a hearing, including accessible documentation, should call the Michigan Tax Tribunal at: (517) 373-4400 to make arrangements. Pursuant to R 792.1011(c), if accessibility is requested (i.e. braille, large print, electronic or audio reader), information which is to be made accessible must be submitted to the hearing system at least 14 business days before the hearing. If the information for conversion is timely provided and the Tribunal is unable to accomplish conversion prior to the date of hearing, the hearing shall be adjourned. If the information for conversion is not timely provided, the party submitting the information for conversion may request an adjournment.

²¹ See TTR 261 and 231.


²² See TTR 281.

²³ See TTR 267.

FAILURE TO COMPLY WITH HEARING NOTICE: A party or parties' failure to comply with this Order may result in the dismissal of the case, the conducting of a default hearing, or the exclusion of a party or parties' documentary evidence.²⁴

If you have any questions regarding this or any other Tribunal matter, please visit our website at the address indicated above or call the Tribunal at 517-373-4400.

IT IS SO ORDERED.

By: 
David B. Marmon, Tribunal Member

Entered: July 24, 2018

²⁴ See TTR 261, 231, 287 and MCL 205.732.

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL
SMALL CLAIMS DIVISION

Daniel Patru,
Petitioner,

v

MTT Docket No. 16-001828

City Of Wayne,
Respondent.

NOTICE OF IN-PERSON HEARING

The Tribunal, having given due consideration to the file in the above-captioned case, finds that the case has been scheduled for an in-person hearing as follows:

| | |
|-------------------|--|
| HEARING DATE: | October 5, 2018 |
| HEARING TIME: | 4:30 PM |
| HEARING LOCATION: | Wayne County, Cadillac Place Bldg (1) Workers Comp Ste, 3rd FL, Hearing Room 1, 3026 W. Grand Blvd. Detroit, MI 48202 |

The hearing will be conducted in accordance with the Rules applicable to contested cases as contained in the Michigan Administrative Hearing Rules (R 792.10101 – R 792.11289); the 1995 Michigan Rules of Court, as amended; and, the Michigan Administrative Procedures Act, 1969 PA 306, as amended, MCL 24.201 *et seq.*²⁵ The Michigan Administrative Hearing Rules apply only to practices and procedures in contested cases pending before the Michigan Administrative Hearing System. Rules governing contested cases not pending before the Michigan Administrative Hearing System may be found elsewhere in the Michigan Administrative Code. **NOTE:** Hearings scheduled for a day that the Tribunal's Lansing office is closed due to a State declared emergency (i.e., snow, etc.) will be treated as adjourned and will be rescheduled.

INCLUSION OF ADDITIONAL TAX YEARS: Subsequent tax year assessments are automatically included in a valuation appeal once the assessment has been established for that tax year. An assessment is not, however, established until the assessment roll for that tax year has been approved by the March Board of Review ("MBOR") and that assessment roll has been delivered to the County Equalization Director, which, for purposes of administrative efficiency, is considered to have been done by April 1st so as to allow for the addition of subsequent tax year assessments on and after that date. As such, the parties should be prepared to discuss all

²⁵ See TTR 261 and 215.

additional assessments at hearings to be conducted on or after April 1st. If the hearing is to be conducted prior to April 1st, taxpayers would be required to file a new petition and, if necessary, protest the subsequent tax year assessment at the MBOR for that tax year.²⁶

SUBMISSION OF EVIDENCE: Parties are required to submit all documents they intend to offer in support of their contentions to the Tribunal and the opposing party at least 21 days in advance of the hearing EVEN IF THE DOCUMENTS HAD BEEN SUBMITTED TO THE LOCAL BOARD OF REVIEW. If the documents are not timely submitted to the Tribunal and the opposing party, the documents may be excluded. See TTR 287. Documents may be submitted by mail or through the Tribunal's "e-filing" system. The Tribunal's mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal's website is www.michigan.gov/taxtrib. Documents may be submitted to the opposing party by mail or by e-mail, if the parties agree to submission by e-mail.

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

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

BURDEN OF PROOF: Petitioners have the burden of submitting affirmative evidence (i.e., testimony and/or documents) in support of their contentions.²⁷

ADJOURNMENT REQUEST: A party may submit a written request to adjourn a hearing (i.e., motion). The motion must be submitted to the Tribunal and the opposing party at least 28 days in advance of the hearing unless exigent or emergency circumstances have arisen. The exigent or emergency circumstances must be detailed to justify the granting of what would otherwise be considered a late motion. A \$25 fee is required for the filing of all motions unless the case involves the valuation of property and the property at issue had a principal residence exemption of at least 50% at the time the petition was filed or the sole issue being appealed relates to a request for a poverty exemption. If the motion is not granted or the Tribunal has not notified the parties that it has been granted, the parties are required to attend the hearing. If the motion is granted, the parties may be precluded from submitting any further documents. Motions may be submitted by mail or through the Tribunal's "e-filing" system, if available. The Tribunal's mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal's website is www.michigan.gov/taxtrib.

²⁶ See MCL 205.735a.

²⁷ See MCL 205.737.

HEAR ON FILE OPTION: If a party is unable to attend a hearing, that party may participate in the hearing by submitting a written request asking to have that party's side of the case "heard on the file". Such requests do, however, require the concurrence of the opposing party. As such, the request must be submitted to the Tribunal and the opposing party at least 28 days in advance of the hearing. The opposing party may file a concurrence or objection to the request within 14 days of the service of the request on the opposing party. An opposing party's failure to timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the Tribunal will conduct the hearing to take the testimony of the opposing party and render a decision based on that testimony and the documents timely submitted by both parties. If a local unit of government submits a "hear on file" request, the request will not be granted unless Respondent provides to the Tribunal and Petitioner in writing the assessments as established by the Board of Review for each tax year at issue. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing. Requests may be submitted by mail or through the Tribunal's "e-filing" system, if available. The Tribunal's mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal's website is www.michigan.gov/taxtrib.

TELEPHONIC HEARING OPTION: If an in-person hearing has been scheduled, a party may submit a written request for a telephonic hearing. Such requests do, however, require the concurrence of the opposing party.²⁸ As such, the request must be submitted to the Tribunal and the opposing party at least 28 days in advance of the hearing and indicate the telephone number to be utilized for the hearing. The opposing party may file a concurrence or objection to the request within 14 days of the service of the request on that party. An opposing party's failure to timely submit a concurrence or objection to the request will be deemed to be a concurrence to the request. If the request is granted, the hearing will be conducted telephonically for the requesting party only and may be rescheduled for another day and time. If a request is not granted or the Tribunal has not notified you that it has been granted, you are required to attend the hearing. Requests may be submitted by mail or through the Tribunal's "e-filing" system, if available. The Tribunal's mailing address is P.O. Box 30232, Lansing, MI 48909. For e-filing, the Tribunal's website is www.michigan.gov/taxtrib.

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²⁹ See TTR 261 and 231.


³⁰ See TTR 281.

³¹ See TTR 267.

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If you have any questions regarding this or any other Tribunal matter, please visit our website at the address indicated above or call the Tribunal at 517-373-4400.

IT IS SO ORDERED.

By: 
David B. Marmon, Tribunal Member

Entered: July 24, 2018

³² See TTR 261, 231, 287 and MCL 205.732.

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL
SMALL CLAIMS DIVISION

Daniel Patru,
Petitioner,

v

MTT Docket No. 16-001828

City Of Wayne,
Respondent.

PROOF OF SERVICE

I hereby certify that true copies of the attached were sent on the entry date indicated below to the parties or their attorneys or authorized representatives, if any, utilizing either the mailing or email addresses on file, as provided by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk

Entered: July 24, 2018