

TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

205.762b Informal settlement conference; manner; stipulation for judgment; appeal; section not applicable to claim for exemption of principal residence.

Sec. 62b.

(1) Except as otherwise provided in this section, after a petitioner has filed a petition under this chapter and the residential property and small claims division has issued notice of the docket number assigned to the petition and before a hearing for the petition has been scheduled, the petitioner or the respondent local tax collecting unit may request an informal settlement conference as provided in this section.

(2) A petitioner shall submit a written request for an informal settlement conference to the local tax collecting unit and shall file a copy of that written request with the residential property and small claims division. A local tax collecting unit shall submit a written request for an informal settlement conference to the petitioner and shall file a copy of that written request with the residential property and small claims division. A written request shall include a statement attesting to the service of the written request on the petitioner or local tax collecting unit, as appropriate. The statement shall identify the person upon whom the request was served and the date and method by which the written request was served on that person.

(3) If a petitioner has requested an informal settlement conference under subsection (2), the local tax collecting unit shall schedule and hold an informal settlement conference within 60 days after receipt of the written request. The informal settlement conference shall be held telephonically or at the offices of the local tax collecting unit. If the local tax collecting unit does not schedule and hold an informal settlement conference within 60 days after receipt of the written request, the petitioner may file a motion with the residential property and small claims division for an order to compel the informal settlement conference. If the residential and small claims division issues an order compelling an informal settlement conference, the local tax collecting unit shall conduct an informal settlement conference as required by the order. If the local tax collecting unit does not schedule and hold an informal settlement conference as required by the order to compel the informal settlement conference, the residential property and small claims division shall schedule an expedited default hearing.

(4) If a local tax collecting unit has requested an informal settlement conference under subsection (2), the local tax collecting unit shall schedule and hold an informal settlement conference within 60 days after delivery of the written request to the petitioner. The informal settlement conference shall be held telephonically or at the offices of the local tax collecting unit. A petitioner is not required to respond to the local tax collecting unit's request for an informal settlement conference or to attend the informal settlement conference. If a petitioner does not respond to the local tax collecting unit's request for an informal settlement conference or attend the informal settlement conference, the petitioner's appeal shall continue as provided in this act.

(5) At the informal settlement conference, the petitioner and the local tax collecting unit may enter into a stipulation for judgment. The stipulation for judgment shall be filed with the residential property and small claims division. The residential property and small claims division shall review the stipulation for judgment to determine if the stipulation for judgment shall be adopted as a final order. Upon a showing of good cause or at the residential property and small claims division's discretion, the residential property and small claims division may reject the proposed stipulation for judgment.

(6) If the petitioner and the local tax collecting unit do not agree to a stipulation for judgment or if the residential property and small claims division rejects the proposed stipulation for judgment, the petitioner's appeal shall continue as provided in this act.

(7) This section does not apply to the denial of a claim for exemption of a principal residence under section 7cc(8) or (11) of the general property tax act, 1893 PA 206, MCL 211.7cc.

History: Add. 2012, Act 463, Imd. Eff. Dec. 27, 2012