

**Michigan Office of Administrative Hearings and Rules**  
**Administrative Rules Division (ARD)**

MOAHR-Rules@michigan.gov

**REQUEST FOR RULEMAKING (RFR)**

**1. Department:**

Licensing and Regulatory Affairs

**2. Bureau:**

Michigan Tax Tribunal

**3. Promulgation type:**

MCL 24.244 (1)

**4. Title of proposed rule set:**

Tribunal Rules of Practice and Procedure

**5. Rule numbers or rule set range of numbers:**

R 792.10201 - R 792.10297

**6. Estimated time frame:**

3 months

**Name of person filling out RFR:**

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**7. Describe the general purpose of these rules, including any problems the changes are intended to address.**

By way of background, the Tribunal functions as a tax court by processing and resolving property and non-property tax appeals through the conducting of hearings and the rendering of written decisions. The Tribunal's current rule set is modeled after the Michigan Court Rules and governs the processing of appeals, the scheduling and conducting of hearings, and the resolution of appeals before the Tribunal.

The Tribunal's ruleset is currently Part 2 of the Michigan Office of Administrative Hearings and Rules' (MOAHR) Administrative Hearing Rules. On March 18, 2024, the Tribunal became a Type I agency and now requests its ruleset be promulgated separately. The revisions are necessary to incorporate relevant rules from Part 1 (General Provisions) of the MOAHR ruleset into the Tribunal's independent ruleset.

**8. Please cite the specific promulgation authority for the rules (i.e. department director, commission, board, etc.).**

The Tribunal is an independent agency with rulemaking powers.

**A. Please list all applicable statutory references (MCLs, Executive Orders, etc.).**

Executive Order 2024-2, Administrative Procedures Act of 1969, 1969 PA 306, MCL 24.201 to 24.328, and Tax Tribunal Act of 1973, 1973 PA 186, MCL 205.732, MCL 205.747.

**B. Are the rules mandated by any applicable constitutional or statutory provision? If so, please explain.**

Tax Tribunal Act of 1973, 1973 PA 186, MCL 205.732(d). This statute provides the Tribunal with power to promulgate rules for implementation of the Tax Tribunal Act, including rules for practice and procedures before the Tribunal and for mediation. The Tribunal rules of practice and procedure are similar to the Michigan Court Rules and are necessary for the Tribunal to practice as a quasi-judicial agency. Additionally, MCL 205.747(2) states that "The tribunal shall promulgate rules under the administrative procedures act of 1969 . . . that establish requirement for an applicant to be certified as a mediator."

**9. Please describe the extent to which the rules conflict with or duplicate similar rules, compliance requirements, or other standards adopted at the state, regional, or federal level.**

Neither the current rule set nor the proposed revisions conflict with or duplicate similar rules or regulations adopted by the state or federal government.

**10. Is the subject matter of the rules currently contained in any guideline, handbook, manual, instructional bulletin, form with instructions, or operational memoranda?**

The subject matter of the current rule set is currently contained or otherwise addressed on the Tribunal's website and in forms with instructions.

**11. Are the rules listed on the department's annual regulatory plan as rules to be processed for the current year?**

Yes. The Tribunal submitted information for the 2024-2025 Annual Regulatory Plan (ARP) for LARA. In the ARP, the Tribunal stated that "Pursuant to Executive Order 2024-2, on March 18, 2024, the Tax Tribunal (Tribunal) became a Type 1 Agency. As a result, the Tribunal is no longer part of MOAHR. The Tribunal's ruleset, previously Part 2 of MOAHR's ruleset, was removed and established separately as the Tribunal's ruleset.

When the Tribunal was integrated into MOAHR in 2013, many of its rules were eliminated as they were duplicative of MOAHR's Part 1 rules. The Tax Tribunal is in the process of determining which of these Part 1 rules need to be reintegrated into the Tribunal's ruleset."

**12. Will the proposed rules be promulgated under Section 44 of the Administrative Procedures Act, 1969 PA 306, MCL 24.244, or under the full rulemaking process?**

MCL 24.244 (1)

**A. Explain why the rules are being promulgated under 24.244.**

The Tribunal became a Type I agency on March 18, 2024, and though the Tribunal's ruleset was removed from MOAHR's ruleset and is now independent, the Tribunal's ruleset is incomplete as it fails to include relevant rules from the MOAHR general ruleset. These additions to the Tribunal's ruleset are not substantive changes, but are merely incorporating previously-existing applicable general rules.

**Based on the information provided in this RFR, MOAHR concludes that there are sufficient policy and legal bases for approving the RFR. The RFR satisfies the requirements of the Administrative Procedures Act of 1969, 1969 PA 306, MCL 24.201 to 24.328, and Executive Order No. 2019-6.**