

**DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL
RULES OF PRACTICE AND PROCEDURE**

(By authority conferred on the Tax Tribunal by sections 32 and 49 of Act No. 186 of the Public Acts of 1973, as amended, being 205.732 and 205.749 of the Michigan Compiled Laws.)

EFFECTIVE OCTOBER 19, 2009

PART 1. GENERAL PROVISIONS

R 205.1101 Definitions.

Rule 101. (1) As used in these rules:

- (a) "Act" means Act No. 186 of the Public Acts of 1973, as amended, being §205.701 et seq. of the Michigan Compiled Laws.
- (b) "Authorized representative" means an attorney or other person who is selected by a party to appear on the party's behalf before the tribunal.
- (c) "Clerk" means the chief clerk or a deputy clerk of the tribunal.
- (d) "Entire tribunal" means the hearing division of the tribunal other than the small claims division.
- (e) "General property tax act" means Act No. 206 of the Public Acts of 1893, as amended, being §211.1 et seq. of the Michigan Compiled Laws.
- (f) "Hearing officer" means an administrative law judge who is authorized to hear any matter assigned by the tribunal as provided in section 26 of the act.
- (g) "Hearing referee" means an individual, other than a hearing officer or member of the tribunal, who is authorized to hear any small claims division matter assigned by the tribunal as provided in section 61 of the act.
- (h) "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.
- (i) "Member of the tribunal" means an individual who is appointed by the governor as a tribunal judge with quasi-judicial powers as provided in the act.
- (j) "Non-property tax appeal" means any proceeding, other than a property tax appeal, over which the tribunal has jurisdiction.
- (k) "Property tax appeal" means any proceeding relating to real and personal property assessments, valuations, rates, special assessments, refunds, allocation, or equalization or any other proceeding brought before the tribunal under the state's property tax laws.
- (l) "Taxable value appeal" means any proceeding relating only to the determination of a property's taxable value through application of the lesser of 1.05 or the inflation rate as provided in section 27a of the general property tax act. An appeal that requires a determination of a property's taxable value through application of a fraction, the numerator of which is the state equalized value for the current year, minus additions, and the denominator of which is the state equalized value for the immediately preceding year, minus losses, as provided in section 27a of the general property tax act, is a property tax appeal.
- (m) "Valuation disclosure" means documentary evidence or other tangible evidence in a property tax appeal which a party relies upon in support of the party's contention as to the true cash value

of the subject property or any portion thereof and which contains the party's value conclusions and data, valuation methodology, analysis, or reasoning. See also R 205.1252 and R 205.1283.

(n) "Small claims division" means the residential property and small claims division created by section 61 of the act.

(2) The terms defined in the act have the same meanings when used in these rules.

R 205.1111 Scope.

Rule 111. (1) These rules govern the practice and procedure in all cases and proceedings before the tribunal. These rules shall be known and may be referred to as the "tax tribunal rules" and may be cited as "TTR."

(2) R 205.1201 to R 205.1290 govern the practice and procedure in all cases before the entire tribunal.

(3) R 205.1301 to R 205.1350 govern the practice and procedure in all cases before the small claims division. If an applicable small claims division rule does not exist, then the entire tribunal rules shall govern, except for R 205.1288 and rules that pertain to discovery, which, in the small claims division, is by leave of the tribunal only.

(4) If an applicable entire tribunal rule does not exist, the 1995 Michigan Rules of Court, as amended, and the provisions of chapter 4 of Act No. 306 of the Public Acts of 1969, as amended, being §§24.271 to 24.287 of the Michigan Compiled Laws, shall govern.

R 205.1115 Payment of fees or charges.

Rule 115. Payments to the tribunal for fees or charges of the tribunal shall be made in cash or by check, money order, or other draft made payable to the order of "State of Michigan" and shall be mailed or delivered to the clerk of the tribunal at the tribunal's Lansing office.

R 205.1120 Records; removal; public access.

Rule 120. (1) An original record, paper, document, or exhibit filed with the tribunal shall not be taken from the hearing room or offices of the tribunal or from the custody of a member of the tribunal, a hearing officer, or a hearing referee, except as authorized by these rules or by the chairman of the tribunal or except as may be necessary for the clerk to furnish copies as provided by law, to transmit records to the court of appeals, or as otherwise ordered by the tribunal. After the time for appeal has expired, the clerk shall make each party's respective exhibits available for return to the party. If an exhibit is not claimed within 90 days after the exhibit is made available for return, then the clerk may dispose of the exhibits at his or her discretion.

(2) Except upon order of the tribunal for good cause shown or as otherwise provided by law, all public records of the tribunal are available for inspection. Copies may be obtained from the clerk upon payment of the charge provided in R 205.1202.

R 205.1125 Docketing of cases.

Rule 125. (1) Upon the filing of the petition, the clerk shall do all of the following:

- (a) Time-stamp all pleadings.
 - (b) Assign an individual docket number to the proceeding.
 - (c) Secure all original pleadings in a durable binder for safekeeping.
 - (d) Establish a separate docket record for each case on a form approved by the tribunal.
- (2) The docket number assigned to each case shall be the permanent number of the proceeding and shall be affixed by the parties to all future filings in the case. The separate docket record

established for each case shall contain entries of all pertinent filings and proceedings in the case and, together with the file containing all original pleadings, constitute the original record of the case to be preserved by the tribunal as prescribed by law.

R 205.1130 Decisions and orders; form; content; notice.

Rule 130. (1) A decision shall be stated in a written opinion and judgment. A written opinion and judgment shall include a concise statement of facts and conclusions of law stated separately and, upon order of the tribunal, shall be officially reported and published.

(2) Notice of entry and a copy of the decision and all orders shall be sent to the parties' authorized representatives or, if there is no authorized representative, to the party or parties at the time of entry.

R 205.1135 Corrections of clerical errors.

Rule 135. Clerical mistakes arising from an oversight or omission in a decision or order of the tribunal or in the records of any proceeding may be corrected by order of the tribunal at any time upon motion of a party or upon the tribunal's own initiative.

R 205.1140 Disability of tribunal members and hearing officers.

Rule 140. In the event of the death, sickness, or disability of a member of the tribunal or a hearing officer after the member or officer has heard any part of a case, his or her successor or alternate may continue the proceeding and decide the matter, if, in the discretion of the tribunal, continuing the proceeding will not injure a party to the proceeding or otherwise result in an injustice, or the tribunal chair may, in its his or her discretion, order the matter reheard.

R 205.1145 Costs.

Rule 145. (1) The tribunal may, upon motion or upon its own initiative, allow a prevailing party in a decision or order to request costs.

(2) If the request is granted, the prevailing party shall file a bill of costs with the clerk within 14 days of the entry of the order allowing costs and furnish a copy of the bill to each party in the case. A party may file a response objecting to the bill of costs or any item in the bill within 14 days after service of the copy of the bill. Failure to file an objection to the bill of costs within the 14-day period constitutes a waiver of any right to object to the bill.

(3) The bill of costs shall state separately each item claimed and the amount claimed and shall be verified by affidavit of the party or representative. The affidavit shall state that each item is correct and was necessarily incurred.

(4) Costs may be awarded to a prevailing party only when provided for by the tribunal in a decision or order.

R 205.1150 Appeals.

Rule 150. An appeal from a decision of the tribunal shall be taken in accordance with section 53 of the act. If an appeal is taken to the court of appeals, then the appellant shall file a copy of the claim of appeal or application for leave to appeal with the clerk of the tribunal together with the appropriate filing fee.

R 205.1155 Record on appeal.

Rule 155. (1) If the clerk of the court of appeals gives notice to the clerk of the tribunal, pursuant to rule 7.210 of the Michigan Rules of Court, that the cause is ready for submission, or at any time upon order of the court, then the clerk shall transmit the record promptly to the court of appeals.

(2) The record shall consist of a copy of the tribunal’s original file, including the following items:

- (a) A certified list of docket entries showing the dates of filing and the nature of all documents filed and the date and disposition of all proceedings hearings conducted.
- (b) All papers, including all of the following items:
 - (i) Notices.
 - (ii) Pleadings.
 - (iii) Motions.
 - (iv) Briefs.
 - (v) Intermediate rulings.
 - (vi) The decision or order being appealed.
- (c) The original transcripts of the hearing in an entire tribunal case as provided by the parties.
- (d) A certified statement of facts of the hearing in a small claims division case.
- (e) Original exhibits.

PART 2. ENTIRE TRIBUNAL RULES

R 205.1201 Scope.

Rule 201. The rules in this part govern practice and procedure in all appeals pending in the entire tribunal.

R 205.1202 Fees and charges.

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

- (a) Property tax appeal petitions: Filing fee
- (i) Allocation, apportionment, and equalization appeals.....\$250.00.
- (ii) Valuation appeals.

Value in contention*	Filing fee**
\$100,000 or less.....	\$ 250.00.
\$100,000.01 to \$500,000.00.....	\$ 400.00.
More than \$500,000.....	\$ 600.00.

*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 for multiple, contiguous parcels owned by the same person is the filing fee for the parcel that has the largest value in contention, plus \$25.00 for each additional parcel, not to exceed a total filing fee of \$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 subdivision (a)(ii).
- (d) The fee for filing a non-property tax appeal petition or a petition contesting a special assessment 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.
- (f) 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 \$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) The fee for certification of the record on appeal to the court of appeals is \$100.00.
- (j) The fee for copies of pleadings and other documents is \$.50/page.

R 205.1205 Commencement of appeals; 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 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 shall be considered filed within the time periods prescribed by statute 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 the tribunal on or before the expiration of the applicable time period. 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) A petitioner who files a defective petition with the tribunal and the tribunal is unable to determine 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 less than 28 days before the scheduled hearing and the petitioner pays all entire tribunal filing fees and any costs incurred by the respondent as a result of the transfer.

R 205.1208 Service of papers.

Rule 208. (1) A petition commencing a property tax appeal shall be filed by an interested person or persons, other than a unit of government, in the following manner:

- (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.
 - (ii) The city clerk, in the case of cities.
 - (iii) The township supervisor or clerk, in the case of townships.

(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) A petition commencing a property tax appeal filed by a unit of government shall be mailed by certified mail or delivered by personal service to the interested person or persons. 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) A petition commencing a non-property tax appeal shall be mailed by certified mail or delivered by personal service to either of the following officials at their last known address:

- (a) The treasurer of the state of Michigan, if the tax was levied by the department of treasury.
- (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) Except as otherwise required by these rules, all other pleadings 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).

(6) 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 205.1210 Time for service papers.

Rule 210. (1) A respondent shall serve and file its answer or take other action as may be permitted by law within 28 days after service of a petition. Failure to serve and file an answer within 28 days after service of a petition may result in the scheduling of a default hearing as provided by R 205.1247.

(2) An answer, motion, or other document filed or served shall be deemed to be filed or served upon mailing or upon delivery in person, as provided by rule 2.107 of the Michigan Rules of Court, within the time fixed for filing or service.

(3) All pleadings and other documents required to be filed or served on a day during which the offices of the tribunal are not open for business shall be filed on the next business day.

R 205.1215 Appearance and representation.

Rule 215. (1) Authorized representatives may enter an appearance either by subscribing the petition or other document initiating the participation of a party in a proceeding or by filing an appearance in the proceeding. See also R 205.1208.

(2) The tribunal may require an authorized representative to provide a written statement of authorization signed by the party for whom the representative appears.

(3) An authorized representative may withdraw from a proceeding or be substituted for only by order of the tribunal.

(4) In the absence of an appearance by an authorized representative, a party is deemed to appear for himself, herself, or itself. A corporation, unincorporated association, or unit of government may be represented by an authorized officer. An estate or trust may be represented by a fiduciary. A party shall state in the initial pleading his, her, or its name, address, and telephone number and promptly inform the clerk of the tribunal and all parties of any change in that information.

(5) A party appearing before the tribunal shall conduct himself or herself with decorum.

R 205.1220 Parties.

Rule 220. (1) The party who commences a proceeding shall be designated as the petitioner and the adverse party as the respondent.

(2) Upon a change or transfer of interest, the proceeding may be continued by or against the original party in its original capacity, unless the tribunal directs the person to whom the interest is transferred to be substituted in the proceeding for the original party, joined with the original party, or made a party in another capacity.

(3) If proceedings involving a substantial and controlling common question of law or fact are pending before the tribunal, then the tribunal may do any or all of the following:

(a) Order a joint hearing on any or all matters in issue.

(b) Order a joinder of all parties in accordance with their interests.

(c) Order the proceedings consolidated.

(d) Make other orders concerning the proceedings as may tend to avoid unnecessary costs, or delay.

(4) Parties may be added or dropped by order of the tribunal on its own initiative or on motion of any interested person at any stage of the proceedings and according to terms that are just.

R 205.1222 Amicus curiae.

Rule 222. The tribunal may, upon motion, order a person, or, upon motion or its own initiative, order a state or local governmental unit, to appear as amicus curiae or in another capacity as the tribunal deems appropriate.

R 205.1225 Pleadings; amended and supplemental pleadings.

Rule 225. (1) There shall be a petition and an answer. An application for review or any other pleading initiating a proceeding is deemed to be a petition. A pleading raising an affirmative defense or allegations shall be deemed to be an answer and a responsive pleading is not necessary. Any other pleading is not allowed, except that an answer may be made to petitions filed by parties who are later substituted or joined in the proceedings.

(2) A party may amend or supplement its pleading as provided by the act or by leave of the tribunal, except that a petition to seek a tax refund may be amended when a tax is paid while the

determination of the right to the refund is pending before the tribunal. For purposes of this subrule, a petition is pending before the tribunal until a decision has been entered by the tribunal.

R 205.1230 Motions.

Rule 230. (1) All requests to the tribunal for an order in a pending appeal must 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 21 days after service of the motion unless otherwise ordered by the tribunal. For purposes of this rule, 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.

(6) A motion to amend a petition to include a subsequent tax year shall be considered filed within the time periods prescribed by statute 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 the tribunal on or before the expiration of the applicable time period..

R 205.1235 General rules of pleading.

Rule 235. (1) All documents filed with the tribunal shall contain all of the following information:

- (a) The caption "Michigan Tax Tribunal."
 - (b) The title of the case.
 - (c) The docket number of the case after it is assigned by the tribunal.
 - (d) A designation showing the nature of the document.
- (2) The original of all pleadings, motions, and briefs shall be filed with the tribunal.

R 205.1240 Petitions.

Rule 240. (1) A petition shall contain a statement of facts, without repetition, upon which the petitioner relies in making its claim for relief. The statement shall be made in separately designated paragraphs, the contents of each of which shall be limited, as far as practicable, to a statement of a single fact. Each claim shall be stated separately when separation facilitates the clear presentation of the matters set forth. A petition shall not cover more than 1 assessed parcel, except as follows:

- (a) A single petition involving real property may cover more than 1 assessed parcel if the real property is contiguous and within a single assessing unit.
- (b) A single petition involving personal property may cover personal property in more than 1 location if the property is assessed as 1 assessment and is located within a single assessing unit.
- (c) A single petition may include both real and personal property.
- (2) Each petition shall contain all of the following information:
 - (a) The petitioner's name and legal residence or, in the case of a corporation, its principal office or place of business.
 - (b) The name of the opposing party or parties.
 - (c) A description of the matter in controversy, including the type of tax, the year or years involved, and, in a property tax appeal, all of the following information:
 - (i) The present use of the property, the use for which the property was designed, and the classification of property.
 - (ii) Whether the matter involves any of the following:
 - (A) Valuation.
 - (B) Assessment.
 - (C) Taxable value.
 - (D) Uniformity.
 - (E) Exemption.
 - (F) A combination of the areas specified in this paragraph.
 - (iii) For multifamily residential property, whether the property is subject to governmental regulatory agreements and a subsidy and the type of subsidy involved.
 - (d) A statement of the amount in dispute, which shall include the following information, as applicable:
 - (i) In property tax appeals requiring the determination of a property's taxable value through application of a fraction, the numerator of which is the state equalized value for the current year, minus additions, and the denominator of which is the state equalized value for the immediately preceding year, minus losses, a statement indicating whether there is a dispute relative to the value of an addition or a loss.
 - (ii) In taxable value appeals, a statement indicating whether there is a dispute relative to the value of an addition or a loss.
 - (iii) In non-property tax appeals a statement of the portion of the tax admitted to be correct, if any, and a copy of the assessment or other notice attached to the petition.
 - (e) In assessment, valuation, or exemption appeals, a statement as to whether the matter in controversy has been protested, in a timely manner, to the local board of review, the date of the protest, and, if applicable, the date of receipt of the disputed tax bill.
 - (f) A clear and concise statement of the facts upon which the petitioner relies, except for facts that the opposing party has the burden of proving.
 - (g) The relief sought.
 - (h) The signature of the petitioner or its authorized representative.
- (3) In equalization, allocation, and apportionment appeals, the petition shall be sworn to and be in compliance with applicable statutes.

Rule 245. (1) The respondent shall have 28 days from the date of service of the petition within which to file an answer or other responsive pleading. Failure to file an answer within 28 days may result in the scheduling of a default hearing as provided in R 205.1247.

(2) The answer shall be written so that it will fully advise the opposing party and the tribunal of the nature of the defense and shall contain a specific admission or denial of each material allegation in the petition. If the respondent is without knowledge or information sufficient to form a belief as to the truth of an allegation, then the answer shall so state and the statement shall have the effect of a denial. If the respondent intends to qualify or to deny only a part of an allegation, then the answer shall specify so much of the allegation as is true and shall qualify or deny only the remainder. In addition, the answer shall contain a clear and concise statement of every ground on which the respondent relies and has the burden of proof. Paragraphs of the answer shall be designated to correspond to paragraphs of the petition to which they relate.

(3) An answer may assert as many defenses as the respondent may have against an opposing party. A defense is not waived by being joined with 1 or more other defenses. All defenses not asserted in either the answer or by appropriate motion are waived, except for the following defenses:

(a) Lack of jurisdiction.

(b) Failure to state a claim upon which relief can be granted.

(4) In a special assessment appeal, the answer shall specify the statutory authority under which the special assessment district was created.

R 205.1247 Defaults; “default hearing” defined; dismissals; transfers.

Rule 247. (1) If a party has failed to plead, appear, or otherwise proceed as provided by these rules or as required by the tribunal, then the party may be held in default by the tribunal on motion of another party or on the initiative of the tribunal. A party placed in default shall cure the default as provided by the order placing the party in default and file a motion to set aside the default accompanied by the appropriate fee within 21 days of the entry of the order placing the party in default or as otherwise ordered by the tribunal. Failure to comply with an order of default may result in the dismissal of the case or the scheduling of a default hearing as provided in this rule.

(2) For purposes of this rule, “default hearing” means a hearing at which the defaulted party is precluded from presenting any testimony or submitting any evidence not submitted to the tribunal before the entry of the order placing the party in default and may not, unless otherwise ordered by the tribunal, examine the other party’s witnesses.

(3) In a property tax appeal, a proceeding shall be dismissed by the tribunal upon motion filed by the petitioner before the time provided in R 205.1250 for conducting a counsel conference has expired. In a non-property tax appeal, a proceeding shall be dismissed by the tribunal upon motion filed by the petitioner before the first responsive pleading has been filed with the tribunal. Once the time provided in R 205.1250 for conducting a counsel conference has expired in a property tax appeal or the first responsive pleading has been filed with the tribunal in a non-property tax appeal, the tribunal shall dismiss the case upon motion filed by petitioner only if the other party or parties do not object to the dismissal.

(4) Failure of a party to properly prosecute the appeal, comply with these rules, or comply with an order of the tribunal is cause for dismissal of the appeal or the scheduling of a default hearing for respondent. Upon motion made within 21 days of the entry of the order as provided by R 205.1288, an order of dismissal may be set aside by the tribunal for reasons it deems sufficient.

(5) By stipulation of the parties, or by a petitioner's motion and notice to the adverse party, the tribunal may transfer a matter to the small claims division by order.

R 205.1249 Equalization, allocation, apportionment, and non-property tax appeals; applicability of discovery procedures and counsel conference requirement.

Rule 249. (1) For equalization, allocation, and apportionment appeals, the prehearing and discovery procedures fixed by R 205.1250 to R 205.1270 do not apply, unless otherwise ordered by the tribunal.

(2) In the case of non-property tax appeals, the counsel conference requirement fixed by R 205.1250 does not apply, unless otherwise ordered by the tribunal.

R 205.1250 Counsel conference and counsel conference summary.

Rule 250. (1) In all appeals, except as provided in R 205.1249, the parties shall arrange for and conduct a conference 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.

(2) The conference shall be held within 126 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 parties shall jointly prepare a summary of the results of the conference and file the summary with the clerk within 21 days after the conference.

R 205.1252 Valuation disclosure; witness list.

Rule 252. (1) A party's valuation disclosure in a property tax appeal shall be filed with the tribunal and exchanged with the opposing party as provided by order of the tribunal.

However, a party may, if it has reason to believe that the opposing party may not exchange its valuation disclosure as provided by order of the tribunal, submit its valuation disclosure to the tribunal together with a motion and appropriate filing fee requesting the tribunal's leave to withhold and place a protective order on the valuation disclosure until the opposing party actually exchanges its valuation disclosure with the party.

(2) A party shall provide the other party or parties and the tribunal with the name and address of any person who may testify and with a general summary of the subject area of the testimony, as provided by order of the tribunal. A person who is not disclosed as a person who may testify shall not be permitted to give testimony, unless, for good cause shown, the tribunal permits the testimony to be taken.

R 205.1255 Interrogatories to parties.

- Rule 255. (1) A party to a proceeding may serve upon all adverse parties written interrogatories to be answered by the party to whom the interrogatories are directed.
- (2) Interrogatories shall be answered separately and fully in writing under oath. If an interrogatory is objected to, the reasons for objection shall be stated in place of an answer. The answers shall be signed by the person making them and shall contain information that is available to the party served or that could be obtained by the party from its employees, agents, representatives, or persons who may testify on the party's behalf. The party to whom the interrogatories are directed shall serve a copy of the answers on the party submitting the interrogatories and on all other parties within 28 days after service of the interrogatories.
- (3) If any of the interrogatories have not been answered within the time specified under subrule (2) of this rule, then the tribunal, on motion and for good cause shown, may issue an order compelling a response. A party who fails to answer interrogatories pursuant to an order of the tribunal may be placed in default as provided by R 205.1247.
- (4) To the extent that answers are admissible as evidence before the tribunal, answers to interrogatories may be used against the party making them, and an adverse party may introduce an answer that has not been previously offered in evidence by a party.
- (5) A person who answers interrogatories is not the witness of the party who submits the interrogatories.
- (6) By tribunal order, interrogatories may be limited as justice requires to protect the answering party from annoyance, expense, embarrassment, oppression, or violation of a privilege.
- (7) A party who has given a response that was complete when made is not under a duty to supplement the response to include information thereafter acquired, unless ordered by the tribunal, except as follows:
- (a) To supplement the response with respect to any question directly addressed to the identity and location of persons having knowledge of discoverable matters, or the identity of each person expected to be called as a witness at the hearing, the subject matter on which the witness is expected to testify, and the substance of the witness's testimony.
- (b) To amend a prior response that the party knows was incorrect when made based on information obtained by the party, or to amend a prior response that was correct when made, but that is no longer true and failing to amend the response is, in substance, a knowing concealment.

R 205.1257 Depositions.

Rule 257. Parties may stipulate to take depositions or may, by written motion, request to take the testimony of any person, including a party, by deposition for the purpose of discovery or for use as evidence in the action, or for both purposes, and the tribunal, in its discretion, may order the taking of depositions.

R 205.1260 Requests for production of documents and tangible 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) A party upon whom a request is served under subrule (1) or (2) shall serve a copy of the response to the request on the party submitting the request and on all other parties within 28 days of service of the request.

(4) If a party upon whom a request is served under subrule (1) or (2) of this rule does not comply with the request, then the tribunal may, upon motion or upon its own initiative, order the party to do any of the following:

(a) 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.

(b) Permit entry and inspection of the property under appeal.

(5) The order may specify the time, place, and manner of making the production or permitting the inspection and 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 may prescribe other terms and conditions as are just.

(6) 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.

(7) 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 205.1264 Consequences of refusal to make discovery.

Rule 264. (1) If a party or other person refuses to answer a question after being ordered to do so by the tribunal, then the proponent of the question may file a petition with the circuit court for Ingham county or the county in which the discovery is being taken to compel the party or person who is ordered to make discovery to comply with the order of the tribunal.

(2) If a party refuses to obey an order made under R 205.1255(3) or an order made under R 205.1260, then the tribunal may issue orders in regard to the refusal as justice requires or as provided in R 205.1247.

R 205.1270 Prehearing conference.

Rule 270. (1) Except as provided by R 205.1249 or as otherwise ordered by the tribunal, a prehearing conference shall be held in all proceedings before the entire tribunal.

(2) Not less than 14 days before the prehearing conference, each party shall exchange and file with the clerk a prehearing statement in a form determined by the tribunal.

(3) The purposes of the prehearing conference are as follows:

(a) To specify, in a property tax appeal, the present use of the property, the use for which the property was designed, and the classification of the property.

(b) To specify all sums in controversy and the particular issues to which they relate.

(c) To specify the factual and legal issues to be litigated.

(d) To consider the formal amendment of all petitions and answers or their amendment by prehearing order, and, if desirable or necessary, to order that the amendments be made.

- (e) To consider the consolidation of petitions for hearing, the separation of issues, and the order in which issues are to be heard.
- (f) To consider admissions of fact to avoid unnecessary proofs, including the level of assessment and authenticity of documents, such as statutes, ordinances, charters, and regulations.
- (g) To identify all witnesses.
- (h) To identify all exhibits in support of the main case or defense and admit the authenticity of exhibits if possible.
- (i) To estimate the time required for hearing.
- (j) To discuss the possibility of settlement, including settlement efforts to date.
- (k) To consider all other matters that may aid in the disposition of the proceeding.
- (4) When a case is ready for prehearing as determined by the tribunal, the clerk shall schedule the matter for a date-certain prehearing at a time and place to be designated by the tribunal or shall place the proceeding on a prehearing general call.
- (5) Not less than 28 days before a date-certain prehearing, unless otherwise ordered by the tribunal, the clerk shall send notice of the time, date, and place of the date-certain prehearing to all parties.
- (6) Not less than 28 days before the commencement of a prehearing general call, unless otherwise ordered by the tribunal, the clerk shall send notice of the prehearing general call and an order of prehearing procedure to all parties whose case is placed on the prehearing general call. The notice shall set forth the time period in which the prehearing will be held and the dates for the filing and exchange of valuation disclosures and prehearing statements.
- (7) The member or hearing officer who conducts the prehearing conference shall inquire of the parties as to whether or not all claims arising out of the appealed finding, ruling, determination, decision, or order have been joined. The answers to the inquiry and each finding, ruling, determination, decision, or order pertaining to the claims shall be included in the summary of the results of the conference.
- (8) The member or hearing officer who conducts the prehearing conference shall may prepare, and cause to be served upon parties or their representatives, not less than 14 days in advance of hearing, an order summarizing the results of the conference specifically covering each of the items stated in the rule. The summary of results controls the subsequent course of the proceeding unless modified at or before the hearing by the tribunal to prevent manifest injustice.
- (9) The member or hearing officer who conducts the prehearing conference may direct a party or the party's authorized representative to furnish the tribunal with a hearing brief as to the legal issues involved in the proceeding.
- (10) Discovery shall not be conducted after completion of the prehearing conference, unless otherwise ordered by the tribunal.
- (11) Failure to appear at a duly scheduled prehearing conference may result in the dismissal of the appeal or the scheduling of a default hearing as provided in R 205.1247(3).

R 205.1275 Supplemental discovery and prehearing procedure.

Rule 275. The tribunal may issue orders making changes in the prehearing and discovery procedures fixed by R 205.1250 to R 205.1270 as justice may require to achieve a full and fair hearing of a matter before the entire tribunal.

R 205.1278 Hearing docket.

Rule 278. (1) When a proceeding is ready for hearing, the clerk shall schedule the matter for a date-certain hearing at a time and place to be designated by the tribunal or shall place the case on a general call. The clerk shall send notice of the time, date, and place of a date-certain hearing to all parties or their representatives not less than 28 days before the hearing, unless otherwise ordered by the tribunal. When a general call is established, the clerk shall send notice of the time, date, and place for the hearing of case number 1 on the general call to all parties or their representatives listed on that general call not less than 28 days before the hearing, unless otherwise ordered by the tribunal. In all succeeding cases that appear on the general call, the parties or their representatives shall be telephonically notified by the clerk not less than 48 hours before the hearing.

(2) The tribunal may, upon motion or upon its own initiative, adjourn a hearing.

R 205.1280 Subpoenas.

Rule 280. (1) On written request of a party to an appeal, 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 possession 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 205.1283 Conduct of hearings.

Rule 283. (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) Witnesses in a proceeding shall swear or affirm before the presiding member or hearing officer to give full and truthful testimony.

(3) Without leave of the tribunal, a witness may not testify as to the value of property without submission of a valuation disclosure. This does not, however, preclude an expert witness from rebutting another party's valuation evidence or testifying as to the value of the property in issue if the expert witness's value conclusions were adopted by the party and included in the party's valuation disclosure.

(4) If a witness is not testifying as to the value of property or as an expert witness, then his or her testimony in the form of opinions or inferences is limited to opinions or inferences that are rationally based on the perception of the witness and that are helpful to a clear understanding of his or her testimony or the determination of a fact in issue. See rule 701 of the Michigan rules of evidence.

(5) All proceedings before the tribunal shall be recorded either electronically or stenographically, or both, in the discretion of the tribunal.

R 205.1285 Briefs.

Rule 285. (1) The tribunal may order the parties to submit prehearing briefs addressing legal issues not fully addressed in the parties' valuation disclosures and designate the manner and time for filing and serving the briefs.

(2) The tribunal may order the parties to submit posthearing briefs containing proposed findings of fact, conclusions of law, and posthearing arguments, or any combination thereof and designate the manner and time for filing and serving the briefs.

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 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.

R 205.1290 Witness fees.

Rule 290. A witness who is summoned to a hearing or other proceeding, or whose deposition is taken, shall receive the same fees and mileage as witnesses in the circuit courts of the state. A witness shall not be required to testify until the fees and mileage provided for have been tendered to him or her by the party at whose instance he or she has been subpoenaed.

PART 3. SMALL CLAIMS DIVISION RULES

R 205.1301 Scope.

Rule 301. The rules in this part govern practice and procedure in all appeals pending in the small claims division.

R 205.1303 Jurisdiction.

Rule 303. (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) Real property classified as residential.
- (b) Real property that has a principal residence exemption. See MCL 211.7cc.
- (c) Real property classified as agricultural.
- (d) Real property classified as residential or agricultural 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.

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

(2) An informal transcript of a proceeding conducted in the small claims division is not a record of the proceeding unless otherwise ordered by the tribunal.

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 cents per page.

R 205.1310 Rescinded.

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 the tribunal and the tribunal is unable to determine 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.

R 205.1313 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) 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.

(4) 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 205.1315 Transfers.

Rule 315. (1) Not less than 14 days before a hearing, a party or intervenor, by motion and notice to the opposing party or parties, may, by motion, request a transfer of the proceeding from the small claims division to the entire tribunal. If the motion is filed with the tribunal after the notice of hearing in the proceeding has been issued by the tribunal, then the parties shall appear at the hearing and be prepared to conduct the hearing, unless otherwise ordered by the tribunal. If the request is granted, the moving party shall pay the reasonable expenses incurred by the other parties incidental to the transfer and any costs resulting from subsequent appeals.

(2) With the permission of the petitioner, the tribunal may refer a proceeding to the entire tribunal for a decision.

R 205.1317 Appearance and representation.

Rule 317. (1) A party may appear for himself, or herself, be represented by an attorney, or be represented by another person that he or she chooses.

(2) Petitioner's failure to appear or be represented at a scheduled hearing may result in a dismissal of the appeal.

(3) The tribunal may, upon request of a party filed with the tribunal before the hearing scheduled in that proceeding, conduct a hearing in the absence of the party. If a hearing is conducted with a party being absent pursuant to his or her request, then the tribunal shall render a decision on all evidence and pleadings properly submitted by both parties not less than 14 days before the date of the scheduled hearing as provided by R 205.1342(2).

(4) A person who appears before the small claims division shall conduct himself or herself with decorum.

R 205.1320 Commencement of proceedings.

Rule 320. (1) An appeal before the small claims division is commenced by mailing or delivering a petition to the tribunal within the time period prescribed by statute. See also R 205.1205. The 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. 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 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.

(3) A copy of a valuation disclosure or other written evidence to be offered in support of a party's contentions shall be filed with the tribunal and served upon the opposing party or parties not less than 21 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.

(4) 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.

R 205.1330 Notice to respondent of appeal.

Rule 330. Upon the receipt of the completed a petition form from a petitioner in a timely manner, the clerk of the tribunal shall forward a copy of the completed form to the respondent. If a petitioner has submitted supporting documentation with his or her completed petition form, the petitioner shall also serve a copy of the supporting documentation upon the respondent not less than 14 days before the date of the scheduled hearing as provided by R 205.1342(2).

R 205.1332 Answers.

Rule 332. (1) An answer to a petition shall be filed with the tribunal within 28 days after receipt by the respondent of the petition form completed by the petitioner as required by R 205.1330. The answer shall be on a form provided by the tribunal or shall be in the form of a written response that is in substantial compliance with the tribunal's form. The answer shall set forth the facts upon which the respondent relies in defense of the matter.

(2) For a special assessment appeal, the answer shall specify the statutory authority under which the special assessment district was created.

(3) The respondent shall serve the petitioner with a copy of the answer and supporting documentation filed with the tribunal.

R 205.1333 Stipulations.

Rule 333. A consent judgment may be entered upon submission of a stipulation by all parties in interest as to true cash value, if the stipulation is acceptable to the tribunal.

R 205.1335 Hearing sites; accessibility; accommodations.

Rule 335. (1) For property tax appeals, the hearing 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 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. 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 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, 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. Notice shall be sent to the parties or their authorized representatives 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 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 witness who testifies at a hearing shall swear or affirm to give full and truthful testimony.

R 205.1345 Decision to be written; effective date; mailing copy of decision and order to parties.

Rule 345. (1) A decision of the small claims division shall be in writing.

(2) A decision shall become effective when officially entered by the clerk, at which time the clerk shall mail a copy of the decision and order to all parties to the proceeding

R 205.1348 Exceptions; filing of exceptions; service of exceptions; location of rehearing; “good cause” defined.

Rule 348. (1) A party may file exceptions to a decision by a hearing officer or referee by filing written exceptions with the tribunal and submitting a copy to the opposing party or parties within 20 days of the entry of a decision by the hearing officer or referee. The exceptions shall demonstrate good cause as to why the decision should be modified or a rehearing held. The opposing party may file a response to exceptions within 14 days after service of the exceptions on that party. A rehearing, if held, 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 referee.

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

(3) For purposes of this rule, service of the exceptions on the opposing party or parties may be accomplished by mailing the exceptions 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 last known addresses by first-class mail or by delivery in person as provided in 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.