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January 11, 2010

Michigan Tax Tribunal
PO Box 30232
Lansing, MI. 48909

Dear Tax Tribunal Official,

At a meeting on October 22, 2009 of the Mid Michigan Assessors' Association Organization (MMAAO), it was announced that the Michigan Tax Tribunal has recently made the decision to discontinue telephonic hearings. After much discussion, the board and its members recommended drafting a letter of support for their continuation. The following emphasizes the benefits that telephonic hearings have in assessment administration:

- More expeditious due to no travel time.
- Dismissal or adjournments are less likely for non-appearance.
- Assessors' data is more accessible in the office environment.
- In-person hearings if preferred were allowable upon request from Respondent or Petitioner.

With the back log of cases that the Michigan Tax Tribunal is experiencing, the MMAAO feels that the telephonic hearings best serve all parties involved, allowing each taxpayer their judicial "due process" in a timely manner. We respectfully submit this request and ask that your organization give it careful consideration for conducting future appeals.

Thank you in advance for your attention into this matter,

Amanda Lacelle
MMAAO Secretary

Cc: New State Tax Commission