

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

Tri-County Bank,
Petitioner,

v

MTT Docket No. 431804

Township of Davison,
Respondent.

Tribunal Judge Presiding
Steven H. Lasher

CORRECTED ORDER GRANTING PETITIONER'S MOTION
FOR SUMMARY DISPOSITION

On September 4, 2013, Petitioner submitted a letter indicating that the July 17, 2013 Order entered by the Tribunal was in error. Specifically, Petitioner states:

The Genesee County Treasurer's office, in preparing the refund check, recently advised us that the Order Granting Petitioner's Motion for Summary Disposition only addresses nineteen (19) parcels, which is contrary to the Petition and Order Setting Aside Default. It appears as though Parcel Number 05-04-551-062 was not included in the Order Granting the Motion for Summary Disposition. This appears to be a clerical error in a rather complicated set of pleadings.

The Tribunal, having considered Petitioner's letter and the case file, finds that the Entire Tribunal Petition and subsequent filings clearly reflect an appeal of parcel 05-04-551-062. Despite this, the Tribunal's July 17, 2013 Order erroneously failed to include this parcel. The Tribunal finds that the July 17, 2013 Order should be corrected to include parcel number 05-04-551-062. Therefore,

IT IS ORDERED that the July 17, 2013 Order Granting Petitioner's Motion for Summary Disposition is CORRECTED as reflected herein to include parcel number 05-04-551-062.

IT IS FURTHER ORDERED that the taxable value of the subject properties' shall be as follows:

Parcel Number: 05-04-551-027

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-028

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-029

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-030

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-031

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-032

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-034

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-036

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-050

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-051

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-052

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-053

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-054

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-055

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-056

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-057

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-058

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-059

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-060

Year	TV
2010	\$2,677
2011	\$2,722

Parcel Number: 05-04-551-062

Year	TV
2010	\$2,677
2011	\$2,722

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax years at issue shall correct or cause the assessment rolls to be corrected to reflect the property's taxable values as finally provided in this Order within 20 days of the entry of the Order, subject to the processes of equalization. See MCL 205.755. To the extent that the final level of assessment for a given year has not yet been determined and published, the assessment rolls shall be corrected once the final level is published or becomes known.

IT IS FURTHER ORDERED that the officer charged with collecting or refunding the affected taxes shall collect taxes and any applicable interest or issue a refund as required by the Order within 28 days of the entry of the Order. If a refund is warranted, it shall include a proportionate share of any property tax administration fees paid and of penalty and interest paid on delinquent taxes. The refund shall also separately indicate the amount of the taxes, fees, penalties, and interest being refunded. A sum determined by the Tribunal to have been unlawfully paid shall bear interest from the date of payment to the date of judgment and the judgment shall bear interest to the date of its payment. A sum determined by the Tribunal to have been underpaid shall not bear interest for any time period prior to 28 days after the issuance of this Order. Pursuant to MCL 205.737, interest shall accrue (i) after December 31, 2009, at the rate of 1.23% for calendar year 2010, (ii) after December 31, 2010, at the rate of 1.12% for calendar year 2011, (iii) after December 31, 2011, and prior to July 1, 2012, at the rate of 1.09% for calendar year 2012, and (iv) after June 30, 2012, through December 31, 2013, at the rate of 4.25%.

This Order resolves all pending claims in this matter and closes this case.

By: Steven H. Lasher

Entered: Sept. 30, 2013