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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

Plum Hollow Golf Club,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MAHS Docket No. 17-002072

City of Southfield,
Respondent.

Presiding Judge
Marcus L. Abood

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner, Plum Hollow Golf Club, appeals ad valorem property tax assessment levied by Respondent, City of Southfield, against Parcel Nos. 76-24-33-200-001, 76-24-33-476-016 and 76-24-33-476-017 for the 2017 tax year. Brian Etzel, Attorney, represented Petitioner. Laura Hallahan and Seth O’Loughlin, Attorneys, represented Respondent.

A hearing on this matter was held on November 13-14, 2018. Petitioner’s witness was Michael Rende. Respondent’s witness was John Widmer Jr. Based on the evidence, testimony, and case file, the Tribunal finds that the true cash values (“TCV”), state equalized values (“SEV”), and taxable values (“TV”) of the subject property are as follows:

Parcel No.	Year	TCV	SEV	TV
76-24-33-200-001	2017	\$1,298,600	\$649,300	\$631,610
76-24-33-476-016	2017	\$127,500	\$63,750	\$22,620
76-24-33-476-017	2017	\$93,900	\$46,950	\$16,450

PETITIONER'S CONTENTIONS

Petitioner contends that Southfield is an older community which has a major office market for southeast Michigan. Further, residential development in the subject area is non-existent and has a direct bearing on the highest and best use of the subject property. Specifically, the subject site is too large to effectively be absorbed for residential development over a reasonable period of time.¹

Petitioner's appraiser considered all three approaches to value but asserts that the income approach is the most applicable methodology for this tax appeal appraisal assignment. A difficulty of the sales comparison approach is quantifying numerous differences between golf courses to create a comparative analysis (i.e. adjustments). The sales comparison approach was developed as additional support to the income analysis.

Petitioner's income analysis focused on an 18-hole equivalent and was distinguished from starts which could be 9-hole or 18-hole play. The market demographics analysis included a 10 and 20-mile radius search. The unit of comparison was developed on the basis of rounds per hole.²

Petitioner analyzed and developed income components including gross income, operating expenses, net operating income, capitalization rates (from sales, surveys and a band of investment) to arrive at an indication of a going-concern value. Lastly, Petitioner believes business assets must be deducted in order to conclude to a value for

¹ Tr, Day 1, Vol 1, pp 24-28.

² Tr, Day 1, Vol 1, pp 59-60.

the real property which is the focus of this appeal. These deductions are a matter of common sense.³

Petitioner contends that this case revolves around three primary differences involving the driving range income, utility expense deductions and business asset deductions to the subject property. Outside of these issues, Petitioner asserts that most other elements from the appraisers' income analyses are very similar.

PETITIONER'S ADMITTED EXHIBITS

In support of its value contentions, Petitioner offered the following exhibits, which were admitted into evidence:

P-1: Appraisal Report prepared by Michael Rende.

PETITIONER'S WITNESS

Petitioner's witness, Michael Rende, MAI, prepared an appraisal report for the subject property. He is primarily a commercial appraiser with 43 years of valuation experience. He is licensed in the state of Michigan and designated through the Appraisal Institute. Based on his education and experience, the Tribunal accepted Mr. Rende as an expert real estate appraiser.

RESPONDENT'S CONTENTIONS

Respondent considered all three approaches to value but only developed the sales comparison and income approaches to value. Widmer developed a highest and best use analysis (as vacant, as improved) to conclude the subject is most

³ Tr, Day 2, 29-30.

advantageous as a daily-fee public golf course. Respondent considered four variables for the “as improved” highest and best use analysis. These variables included demolition, conversion, renovation and to maintain as current use.⁴ A comparative analysis was developed for vacant land in the subject market.

Respondent’s sales comparison approach was based on a gross income multiplier (“GIM”) to analyze golf course sales without a going-concern element. This approach was developed as a test of reasonableness to the income approach.

For the income analysis, Respondent contends 18-hole starts and 18-hole equivalent are treated synonymously. The application of subject data was applied to market data from competing golf courses. He placed all weight and reliance on the income approach.

Respondent acknowledged typographical and inadvertent errors in its appraisal report but contends the conclusion of TCV is properly supported with market data and explanatory narration.

RESPONDENT’S ADMITTED EXHIBITS

In support of its value contentions, Respondent offered the following exhibits, which were admitted into evidence:

- R-1: Appraisal Report prepared by John Widmer.
- R-2: Rende’s Restricted Appraisal Report as of December 31, 2015.
- R-3: Site Development Plan (PEA Report).
- R-4: Rende’s Appraisal Report dated as of December 31, 2012 and December 31, 2013.
- R-7: Rounds Analysis – Plum Hollow G.C. from Law Offices of Fred Gordon.
- R-8: MTT Docket No. 452499 FOJ.
- R-9: MTT Docket No. 452499 Trial Transcript.
- R-10: Detroit Free Press Article “Michigan’s golf course boom is now a painful bust” dated April 11, 2016.

⁴ Tr, Day 2, p 106.

R-11: 2016 Total Property Tax Rates in Michigan.

RESPONDENT'S WITNESS

Respondent presented testimony from John Widmer Jr., MAI. He is a commercial appraiser licensed in the state of Michigan. He has experience in golf course valuation and has appraised the subject several times in the past 10 years. Based on his background, education and experience, the Tribunal accepted Mr. Widmer as an expert real estate appraiser.

FINDINGS OF FACT

1. The subject property is located at 21631 Lahser Road and is located in Oakland County.
2. The subject's main parcel (24-33-200-001) is zoned R-2, Residential. The accessory parcels (24-33-476-016 and -017) are zoned R-1, Residential.
3. The subject is a private golf course comprising 158 acres in the city of Southfield. The property is improved with an 18-hole golf course, clubhouse, driving range, tennis courts, swimming pool and maintenance/equipment buildings.
4. As of December 31, 2016, the subject property was improved as a private golf course.
5. The highest and best of the subject is as a daily fee public golf course.
6. Petitioner submitted a valuation disclosure in the form of a narrative appraisal report prepared by Michael Rende.
7. Petitioner's appraisal report is a template of a prior appraisal report from 2013 or 2014 for the 2017 valuation date.⁵
8. Petitioner's Exhibit P-1 (pages 85-87) includes a list of golf course closures. The summary list does not include a date of closure for each golf course.
9. Petitioner's appraiser admits to outdated data.⁶
10. Petitioner's sales data does not include the sale of Rolling Meadows GC in March 2015.⁷
11. Petitioner's sales comparison approach is a summary of 35 sales but does not include a grid analysis or adjustments.⁸

⁵ Tr, Day 1, Vol 2, p 39.

⁶ Tr, Day 1, Vol 1, p 72.

⁷ Tr, Day 1, Vol 2, p 68.

⁸ Sales with broad sale dates and incomplete inputs/variables appears to be thrown together like a mystery goulash. Rende cites data without updates, adjustments or relevant narration. Certainly, work files can get very voluminous but even summary appraisal reports must carry enough information and analysis to understand an appraiser's conclusions. Again, the lack of supporting narration for the sales' differences/applications to the subject is not meaningful and is quite misleading. (TR, Day 1, Vol 2, pp

12. Petitioner's appraiser admits his sales data from 2000 to 2010 is irrelevant for the analysis of the December 31, 2016 tax day.⁹
13. Rende's previous appraisal report (Respondent's Exhibit R-4) has identical info/data/calculations to the current appraisal report.¹⁰
14. Petitioner's appraiser admits this is his first time making deductions for business assets from a going concern value to arrive at a real estate value only. He admits that these deductions are theoretical in nature.¹¹
15. Respondent submitted a valuation disclosure in the form of a narrative appraisal report prepared by John Widmer.
16. Respondent's appraisal report considered all three approaches to value but only the sales comparison and income approaches were developed and communicated.
17. Respondent reviewed and analyzed the history of rounds played at the subject golf course. This information was obtained from Plum Hollow Golf Course.
18. Respondent reviewed a site development plan (received from Petitioner's counsel Fred Gordon) in the development of its highest and best use analysis.
19. Respondent's appraiser did not duplicate income elements/calculations from his previous appraisal reports for the subject to arrive at conclusions for his 2017 value.
20. Each party's appraiser admitted to typographical and inadvertent errors within their respective appraisal reports.
21. Both parties' appraisers' analyzed information from the 2008 SEMCOG land use study as well as the National Golf Foundation.

CONCLUSIONS OF LAW

The assessment of real and personal property in Michigan is governed by the constitutional standard that such property shall not be assessed in excess of 50% of its true cash value.¹²

The legislature shall provide for the uniform general ad valorem taxation of real and tangible personal property not exempt by law except for taxes levied for school

88-92). Missing historical data may infer that no consideration was given to particular sales. Sales data could have been delineated between cited data and applied data for a meaningful consideration and analysis. Yet, further, disclosing golf courses that had been previously appraised elicits a measure firsthand knowledge for such sales. Experience and judgment in place of actual data support (without sharing information or analysis) gives short shrift to the so-called sales comparison approach. There is a wide gap between Rende's opinions and the summation of data. (Tr, Day 1, Vol 2, 94 and 106-108).

⁹ Tr, Day 1, Vol 2, p 70.

¹⁰ Tr, Day 1, Vol 2, pp 135-140.

¹¹ Tr, Day 1, Vol 2, pp 20-21.

¹² See MCL 211.27a.

operating purposes. The legislature shall provide for the determination of true cash value of such property; the proportion of true cash value at which such property shall be uniformly assessed, which shall not . . . exceed 50 percent. . . .¹³

The Michigan Legislature has defined “true cash value” to mean:

The usual selling price at the place where the property to which the term is applied is at the time of assessment, being the price that could be obtained for the property at private sale, and not at auction sale except as otherwise provided in this section, or at forced sale.¹⁴

The Michigan Supreme Court has determined that “[t]he concepts of ‘true cash value’ and ‘fair market value’ . . . are synonymous.”¹⁵

“By provisions of [MCL] 205.737(1) . . . , the Legislature requires the Tax Tribunal to make a finding of true cash value in arriving at its determination of a lawful property assessment.”¹⁶ The Tribunal is not bound to accept either of the parties' theories of valuation.¹⁷ “It is the Tax Tribunal's duty to determine which approaches are useful in providing the most accurate valuation under the individual circumstances of each case.”¹⁸ In that regard, the Tribunal “may accept one theory and reject the other, it may reject both theories, or it may utilize a combination of both in arriving at its determination.”¹⁹

A proceeding before the Tax Tribunal is original, independent, and de novo.²⁰

The Tribunal's factual findings must be supported “by competent, material, and

¹³ Const 1963, art 9, sec 3.

¹⁴ MCL 211.27(1).

¹⁵ *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2d 588 (1974).

¹⁶ *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981).

¹⁷ *Teledyne Continental Motors v Muskegon Twp*, 145 Mich App 749, 754; 378 NW2d 590 (1985).

¹⁸ *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

¹⁹ *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 356; 483 NW2d 416 (1992).

²⁰ MCL 205.735a(2).

substantial evidence.”²¹ “Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence.”²²

“The petitioner has the burden of proof in establishing the true cash value of the property.”²³ “This burden encompasses two separate concepts: (1) the burden of persuasion, which does not shift during the course of the hearing, and (2) the burden of going forward with the evidence, which may shift to the opposing party.”²⁴ However, “[t]he assessing agency has the burden of proof in establishing the ratio of the average level of assessments in relation to true cash values in the assessment district and the equalization factor that was uniformly applied in the assessment district for the year in question.”²⁵

The three most common approaches to valuation are the capitalization of income approach, the sales comparison, or market, approach, and the cost-less-depreciation approach.²⁶ “The market approach is the only valuation method that directly reflects the balance of supply and demand for property in marketplace trading.”²⁷ The Tribunal is under a duty to apply its own expertise to the facts of the case to determine the appropriate method of arriving at the true cash value of the property, utilizing an approach that provides the most accurate valuation under the circumstances.²⁸

²¹ *Dow Chemical Co v Dep’t of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).

²² *Jones & Laughlin Steel Corp*, *supra* at 352-353.

²³ MCL 205.737(3).

²⁴ *Jones & Laughlin Steel Corp*, *supra* at 354-355.

²⁵ MCL 205.737(3).

²⁶ *Meadowlanes*, *supra* at 484-485; *Pantlind Hotel Co v State Tax Comm*, 3 Mich App 170, 176; 141 NW2d 699 (1966), *aff’d* 380 Mich 390 (1968).

²⁷ *Jones & Laughlin Steel Corp*, *supra* at 353 (citing *Antisdale v City of Galesburg*, 420 Mich 265; 362 NW2d 632 (1984) at 276 n 1).

²⁸ *Antisdale*, *supra* at 277.

Regardless of the valuation approach employed, the final valuation determined must represent the usual price for which the subject would sell.²⁹

Petitioner's valuation disclosure is a presentation of a conventional framework for an appraisal report. Again, Petitioner developed and analyzed the sales comparison and income approaches to value. Testimony regarding research and data sources included financial statements, SEMCOG information and the appraiser's work file.³⁰ However, the analysis within this sales comparison approach is unpersuasive. As admitted by the appraiser, the list of summary sales data did not include adjustments. Vast variables and differences between golf courses was cited as a reason for the omission of any adjustments. The sales dates range from 2000 to 2015 and focus on a trend analysis of certain sales with subsequent re-sales. Nonetheless, the presentation of 35 sales did not result in a comparative analysis of those sales truly deemed to be comparable to the subject property. Explanatory narration created false hopes of "graphs" and "grids" not found within the appraisal report.³¹ These cut/paste typographical errors further diminish this approach to value. The appraiser's acknowledged "inequities" for this comparative analysis did not prevent his reliance for this approach in the final reconciliation. "To help support his conclusions, a Direct Sales Comparison Approach was utilized, albeit in a cursory manner."³² The cursory development of this approach as a check of reasonableness to the income approach is

²⁹ See *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

³⁰ TR, Day 1, Vol 2, pp 33-36.

³¹ "However, it is possible to graphically illustrate the trend of golf course prices over the past decade. Such a graph may be found in the following pages. The trend line is undeniable." (Petitioner's Exh. P-1, p 135). "The 20 sales summarized in the proceeding grid that have occurred since 2010 indicate and overall average price per hole falling just above \$76,000." (Petitioners' Exh. P-1, p 137).

³² Petitioner's Exh. P-1, p 143 and Tr, Day 1, Vol 2, pp 72-73.

illogical in valuation practice and theory. Therefore, Petitioner's sales comparison approach is given no weight or credibility in the determination of market value for the subject property.

Regarding Petitioner's income approach, concerns over stale outdated golf course data was amplified by Respondent. Reliance on historical subject data without an application to the market is not logical and disregards potential changes in market conditions. Trending rounds of golf within a broad dataset is not the equivalent of applying the subject's revenues/expenses to the market. Petitioner works its calculations backwards to conclude to 20,700 rounds of golf.³³ Further, these are the same calculations used in Rende's 2013 and 2014 appraisal reports.³⁴ The breakout for 9-hole and 18-hole rounds were determined to be a 40%/60% split based on the appraiser's experience.³⁵ The admission that there was no support or articulation for the conclusion of 1,150 rounds per hole is consistent with other deficiencies within Petitioner's appraisal report.³⁶ Older data may be relevant to demonstrate the existence of similar property types in the market but the loose haphazard development of Petitioner's older data is not meaningful and is quite misleading. While recent data is more advantageous to an analysis, Petitioner made little to no attempt to update old data from a cut/paste scenario. Expertise and experience coupled with conclusory statements do not amount to persuasive support. Petitioner's acknowledgement belies the importance of rendering a meaningful appraisal report.

You know, the ultimate goal of an appraisal is to, first and foremost, not mislead the reader. So, I think that, if an appraiser has adequate support for the opinions he's formulating, he's

³³ Tr, Day 2, p 9.

³⁴ Tr, Day 2, p 14.

³⁵ Tr, Day 2, 11-12.

³⁶ Tr, Day 1, Vol 2, p 87.

on safe ground. You know, if that support is included in the report, all the better. I don't know that it necessarily needs to be. Tr, Day 2, p 50.

Even for the invocation of a restricted appraisal report, an appraiser has “broad flexibility and significant responsibility”³⁷ in order to include sufficient data support with explanatory narration for a reader to understand an appraiser’s analysis and conclusions. Properly developed and communicated data is then persuasively and defensively drawn together by an appraiser’s opinions, analyses and conclusions and NOT beforehand.³⁸ Again, recent data is good as Rende suggests BUT little to no attempt was made to update data from a cut/paste scenario.³⁹ Merely relying on one’s knowledge and experience does not take the place of current relevant data. For example, Petitioner failed to probe the subject’s promotional memberships. Conversely, Respondent’s appraiser was able to get documents for the subject’s driving range revenues from Petitioner’s lead counsel. Further, Petitioner relied on the subject’s historical utility expenses (as a private golf course) while the subject was appraised as a daily fee golf course. Petitioner’s wide date range for golf course revenues and expenses also inferred that market conditions remained constant during this time period leading up to tax day.

An assertion that the appraisers’ similar income analysis indicators having relevance only conveys part of the story. How one arrives at its conclusions is more telling.⁴⁰ In other words, income analysis indicators are not the sole issue but the

³⁷ The Appraisal Foundation, *Uniform Standards of Professional Appraisal Practice* (Washington D.C., 2018-2019 ed) p 14.

³⁸ Tr, Day 2, p 49.

³⁹ The lack of updating went so far as to utilize an outdated valuation treatise (Petitioner’s Exhibit P-1, pp 5,6,10-11).

⁴⁰ Tr, Day 2, pp 247-249.

support and narration for those elements is the issue. Extolling the appraisers' similar income indicators does not give credence to Petitioner's conclusion of value when its report did not display any support other than the appraiser's vast knowledge and experience. Once again, a report must carry support and persuasion regardless of coincidental income elements. As a trier of fact, the Tribunal must weigh an expert's testimony and documentary evidence to determine credibility and reliability. An appraisal report is based on the opinions, analyses and conclusions of the appraiser. In this instance, the Tribunal cannot place reliance on conclusory statements which nebulously refer to data not included in an appraisal report and is then followed by the appraiser's testimony of "experience and expertise". "Perfection is impossible to attain, and competence does not require perfection. However, an appraiser must not render appraisal services in a careless or negligent manner. This Standards Rule requires an appraiser to use due diligence and due care."⁴¹

Regarding business asset deductions from a going concern value, Respondent has refuted Petitioner's theoretical application.⁴² The supposition for these deductions was testified as a matter of common sense while also admitting that this was the first appraisal assignment for this application. Discussions among appraiser's peers for business asset deductions was not followed up with any authoritative references or citations.

There have been numerous methods of allocation applied to golf properties throughout the years. Each of the traditional approaches to value has been employed. Each presents a solution, but most focus on *either* personal property or tangible property but not on *both*. Each method has its flaws and shortcomings. . . .⁴³

⁴¹ The Appraisal Foundation, *Uniform Standards of Professional Appraisal Practice* (Chicago: 2018-2019 Edition), p 15.

⁴² Tr, Day 2, p 163.

⁴³ Appraisal Institute, *Golf Property Analysis and Valuation* (Chicago, 2016) p 143.

In totality, Petitioner's business asset deductions do not reach the green when its income and sales comparison approaches don't make it out of the tee box. While both appraisers strive for more current data, golf course owners are unwilling to share such information. The alternative use of outdated cut/paste data including identical income analysis and calculations is unacceptable. Petitioner's development of income data is not more persuasive than Respondent's income analysis. Therefore, Petitioner's income approach is given no weight or credibility in the determination of market value for the subject property.

Respondent's development and analysis of the income and sales comparison approaches to value is relevant as the subject is an income producing 18-hole golf course competes with comparable golf course venues in southeast Michigan.

From Respondent's sales comparison approach, an analysis was developed on the basis of a gross income multiplier ("GIM"). Respondent concurs with Petitioner that direct sales comparison adjustments for the differences in golf courses are too difficult and quite subjective. Respondent analyzed 8 sales to derive GIMs. However, the sales range from 2008 to 2015. Further, three of the sales lack GIM determinations while gross income was not disclosed for any of the sales. The properties focused on sale prices for real property only (as taken from property transfer affidavits) but direct testimony for this GIM methodology did not fill in gaps left from the appraiser's report.⁴⁴ While Respondent admits this approach to value is only a check on the income

⁴⁴ Tr, Day 2, pp 114-120 and Respondent's Exhibit R-1, pp 83-89.

approach, the Tribunal gives no weight or credibility to this approach in the independent determination of market value for the subject property.

From Respondent's income approach, four elements were presented for analysis. Historical and forecasted revenues included an 18-hole equivalent for golf rounds, driving range⁴⁵, golf shop and food/beverage. Comparable golf courses were reviewed from 2010 to 2015 for market supported revenues. Respondent looked at models for a 10-mile, 15-mile and 20-mile radius to capture demographics and actual 18-hole equivalent rounds played.⁴⁶ Respondent's revenue considerations analyzed the subject's banquet facilities, pro shop sales, driving range and food/beverages in the context of a public daily-fee golf course.

Next, Respondent's expenses from comparable properties were analyzed but without property detail due to confidentiality reasons. Nonetheless, Respondent analyzed the subject's operating statements and applied them to the market. An indication of net operating income ("NOI") was rendered from overall revenues less operating expenses and presented in a logical fashion (including market support). Respondent's research and analysis for a market supported capitalization rate from national surveys (PWC, Realtyrates, SGA) and capitalization comparable sales was meaningful. Lastly, Respondent deducted the value of the personal property from the going concern value to arrive at the TCV of the real property. Therefore, Respondent's income approach is given weight and credibility in the independent determination of market value for the subject property.

⁴⁵ Respondent's analysis of driving range revenues includes Respondent's Exhibit R-7 and is a relevant consideration given the highest and best analysis of the subject is as a daily-fee public golf course.

⁴⁶ Tr, Day 2, p 133.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that Petitioner has failed to demonstrate that the subject property was over-assessed for 2017. Respondent's appraiser's analysis of market data and articulation to the subject was well supported. Respondent's income approach to value provide the most credible and reliable evidence of market value for the subject property. The subject property's TCV, SEV, and TV for the tax year(s) at issue are as stated in the Introduction section above.

JUDGMENT

IT IS ORDERED that the property's state equalized and taxable values for the tax year(s) at issue are AFFIRMED as set forth in the Introduction section of this Final Opinion and Judgment.

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 true cash and taxable values as finally shown in this Final Opinion and Judgment within 20 days of the entry of the Final Opinion and Judgment, 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 within 28 days of entry of this Final Opinion and Judgment. If a refund is warranted, it shall include a proportionate share of any property tax administration fees paid and 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 Final Opinion and Judgment.

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, through June 30, 2012, at the rate of 1.09%, (iv) after June 30, 2012, through June 30, 2016, at the rate of 4.25%, (v) after June 30, 2016, through December 31, 2016, at the rate of 4.40%, (vi) after December 31, 2016, through June 30, 2017, at the rate of 4.50%, (vii) after June 30, 2017, through December 31, 2017, at the rate of 4.70%, (viii) after December 31, 2017, through June 30, 2018, at the rate of 5.15%, (ix) after June 30, 2018, through December 31, 2018, at the rate of 5.41%, and (x) after December 31, 2018 through June 30, 2019, at the rate of 5.9%.

This Final Opinion and Judgment resolves all pending claims in this matter and closes this case.

APPEAL RIGHTS

If you disagree with the final decision in this case, you may file a motion for reconsideration with the Tribunal or a claim of appeal with the Michigan Court of Appeals.

A Motion for reconsideration must be filed with the required filing fee within 21 days from the date of entry of the final decision.⁴⁷ Because the final decision closes the case, the motion cannot be filed through the Tribunal's web-based e-filing system; it must be filed by mail or personal service. The fee for the filing of such motions is \$50.00 in the Entire Tribunal and \$25.00 in the Small Claims Division, unless the Small Claims decision relates to the valuation of property and the property had a principal residence exemption of at least 50% at the time the petition was filed or the decision relates to the grant or denial of a poverty exemption and, if so, there is no filing fee.⁴⁸ A copy of the

⁴⁷ See TTR 261 and 257.

⁴⁸ See TTR 217 and 267.

motion must be served on the opposing party by mail or personal service or by email if the opposing party agrees to electronic service, and proof demonstrating that service must be submitted with the motion.⁴⁹ Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.⁵⁰ A claim of appeal must be filed with the appropriate filing fee. If the claim is filed within 21 days of the entry of the final decision, it is an “appeal by right.” If the claim is filed more than 21 days after the entry of the final decision, it is an “appeal by leave.”⁵¹ A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.⁵² The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.⁵³

By Marcus L. Abood

Entered: February 8, 2018

⁴⁹ See TTR 261 and 225.

⁵⁰ See TTR 261 and 257.

⁵¹ See MCL 205.753 and MCR 7.204.

⁵² See TTR 213.

⁵³ See TTR 217 and 267.