Michigan Department of Technology,
Management and Budget,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 18-003743

City of Grand Rapids,
Respondent.

Presiding Judge
David B. Marmon

ORDER DENYING PETITIONER'S MOTION FOR SUMMARY DISPOSITION UNDER MCR 2.116(C)(10)

ORDER GRANTING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION UNDER MCR 2.116(I)(2)

FINAL OPINION AND JUDGMENT

INTRODUCTION

The Michigan Tax Tribunal is the final agency provided for the administration of property tax laws.[1] As such, the Tribunal must occasionally rule on exemption matters concerning other state agencies. The Tribunal is duty-bound to be objective, and to rule based upon the evidence and the law, regardless of who the parties are.

On February 21, 2019, Petitioner filed a Motion requesting that the Tribunal enter summary judgment in its favor in the above-captioned case. More specifically, Petitioner contends that, by complying with MCL 211.7*l*, the subject property became exempt from property taxes for the year of acquisition.

On March 21, 2019, Respondent filed a response to the Motion. In its response, Respondent states that the taxable status of a property is determined as of December

[1] *Great Lakes Div of Nat Steel Corp v City of Ecorse*, 227 Mich App 379; 576 NW2d 667 (1998).

31 of the preceding tax year and that the property remains on the roll until the following tax day.

On March 27, the Tribunal issued an Order Requiring Supplemental Briefs regarding MCL 211.7m. The Order also addressed Petitioner's request for oral argument on its Motion and determined that further briefing would better assist the Tribunal.

On April 17, 2019, Petitioner filed its Supplemental Brief and response to Respondent's Motion.

On May 8, 2019, Respondent filed its Supplemental Brief and response to Petitioner's Motion.

The Tribunal has reviewed the Motions, responses, and the evidence submitted and finds that denying Petitioner's Motion for Summary Disposition and granting Respondent's Motion is warranted at this time.

PETITIONER'S CONTENTIONS

In support of its Motion, Petitioner contends that it complied with the requirements of MCL 211.7*l* by recording a deed prior to December 31, 2018 and thus by the statute's clear and unambiguous language it is exempt from taxation for the year of acquisition. Because Petitioner has met the requirements of MCL 211.7*l*, MCL 211.2 is inapplicable.

In support of its Supplemental Brief, Petitioner contends that MCL 211.2(3) does not apply to public agencies that have met the requirements of MCL 211.7*l* and are thus exempt from taxation. *City of Detroit v State of Michigan*,[2] is not binding because it

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[2] *City of Detroit v State of Michigan*, 31 Mich App 563; 188 NW2d 146 (1971).

interpreted an earlier version of the statute and that case is not precedential because it was published prior to November 1, 1990. The statute was amended in 1980 to state that the State is exempt from taxation "under this act," including proration of taxes. Reading MCL 211.2 and MCL 211.7*l in pari materia*, to the extent that they conflict, 7*l* is the more specific statute and thus controls.

RESPONDENT'S CONTENTIONS

In support of its response, Respondent contends that Petitioner is responsible for the 2018 property taxes but is exempt for 2019. Under MCL 211.2(2), the taxable status of the subject property in 2018 was determined as of "tax day," which was December 31, 2017. As of that day, taxes became a lien on the property. MCL 211.2(3) specifically provides that a public agency is responsible for taxes levied on or after title passes and before the taxes are removed from the roll. If Petitioner's analysis is correct, there is no reason that the Legislature would require an agency to pay prorated taxes until the property is removed from the roll. Michigan's Attorney General conceded in *City of Detroit* that the statutes require the state to pay the property taxes levied after tax day. Respondent agrees that Petitioner is not required to pay property taxes for the 2019 tax year because it owned the property as of December 31, 2018.

In support of its Supplemental Brief, Respondent contends that MCR 7.215(J)(1) provides direction to the Court of Appeals, not the Tribunal. Even if that rule is followed, non-precedential opinions may still be considered persuasive. Courts are not bound by opinions of the Attorney General, but state agencies and officers are, and the Attorney General's interpretation is persuasive. The doctrine of *in pari materia* is not applicable because MCL 211.7*l*, MCL 211.2(2), and MCL 211.2(3) do not conflict. The statutes

unambiguously provide that Petitioner must pay prorated taxes in 2018 because it did not own the property on tax day, which was December 31, 2017.

STANDARD OF REVIEW

There is no specific Tribunal rule governing motions for summary disposition. Therefore, the Tribunal is bound to follow the Michigan Rules of Court in rendering a decision on such motions.[3] In this case, Petitioner moves for summary disposition under MCR 2.116(C)(10) and Respondent moves for summary disposition under MCR 2.116(I)(2). Summary disposition under MCR 2.116(C)(10) tests the factual support for a claim and must identify those issues regarding which the moving party asserts there is no genuine issue of material fact. Under subsection (C)(10), a motion for summary disposition will be granted "when the affidavits or other documentary evidence, viewed in the light most favorable to the nonmoving party, show that there is no genuine issue as to any material fact and the moving party is therefore entitled to judgment as a matter of law."[4]

The Michigan Supreme Court has established that a court must consider affidavits, pleadings, depositions, admissions, and documentary evidence filed by the parties in the light most favorable to the non-moving party.[5] The moving party bears the initial burden of supporting its position by presenting its documentary evidence for the court to consider.[6] The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists.[7] Where the burden of proof at trial on a dispositive

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[3] See TTR 215.
[4] *Lowrey v LMPS & LMPJ, Inc,* 500 Mich. 1, 5; 890 NW2d 344 (2016) (citation omitted).
[5] See *Quinto v Cross and Peters Co*, 451 Mich 358, 362; 547 NW2d 314 (1996) (citing MCR 2.116(G)(5)).
[6] See *Neubacher v Globe Furniture Rentals, Inc*, 205 Mich App 418, 420; 522 NW2d 335 (1994).
[7] *Id.*

issue rests on a non-moving party, the non-moving party may not rely on mere allegations or denials in pleadings but must go beyond the pleadings to set forth specific facts showing that a genuine issue of material fact exists.[8] If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted.[9] Summary disposition under MCR 2.116(I)(2) is appropriate "[i]f it appears to the court that the opposing party, rather than the moving party, is entitled to judgment as a matter of law."[10] Thus, under this rule the court may render judgment in favor of the opposing party.

CONCLUSIONS OF LAW

The Tribunal has carefully considered Petitioner's Motion under MCR 2.116 (C)(10) and Respondent's Motion under MCR 2.116(I)(2) and finds that denying Petitioner's Motion and granting Respondent's Motion is warranted.

The parties agree on the facts of the case. Petitioner acquired the subject property by warranty deed on February 9, 2018.[11] Respondent subsequently levied summer taxes against the property and sent Petitioner a past due statement on August 12, 2018 for $9,939.28 in taxes, $99.39 for an administration fee, and $99.39 in penalty/interest, for a total of $10,138.06.[12] Respondent also issued a winter tax bill for $400.70.[13] The parties also agree that the subject property is exempt from taxation for

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[8] See *McCart v J Walter Thompson USA, Inc*, 437 Mich 109, 115; 469 NW2d 284 (1991).
[9] See *McCormic v Auto Club Ins Ass'n*, 202 Mich App 233, 237; 507 NW2d 741 (1993).
[10] See also *Washburn v Michailoff*, 240 Mich App 669; 613 NW2d 405 (2000).
[11] Warranty Deed, attached as exhibit A to Petitioner's Motion for Summary Disposition, February 21, 2019.
[12] City of Grand Rapids 2018 Summer Past Due Property Tax Statement, attached as exhibit B to Petitioner's Motion for Summary Disposition.
[13] 2018 Winter Real Property Tax Statement, attached as exhibit C to Petitioner's Motion for Summary Disposition.

the 2019 tax year under MCL 211.7*l* because it is property belonging to the state. The parties dispute, however, whether MCL 211.7*l* renders the subject property exempt from property taxes in 2018. MCL 211.7*l* provides, in its entirety:

> Public property belonging to the state, except licensed homestead lands, part-paid lands held under certificates, and lands purchased at tax sales, and still held by the state is exempt from taxation under this act. *This exemption shall not apply to lands acquired after July 19, 1966, unless a deed or other memorandum of conveyance is recorded in the county where the lands are located before December 31 of the year of acquisition, or the local assessing officer is notified by registered mail of the acquisition before December 31 of the year of acquisition*. [Emphasis added].

Petitioner relies upon the "tail" of this section in support of its contention that the subject is exempt in the year purchased. The Tribunal must, in essence, decide whether MCL 211.7*l*'s "tail" wags the General Property Tax Act's "dog."

A review of the structure of the General Property Tax Act ("GPTA") is useful in resolving the question before the Tribunal. Our Supreme Court has noted that the GPTA "provides a comprehensive system for the assessment of property for ad valorem tax purposes and the collection of those taxes."[14] The GPTA begins with the general proposition that all real and personal property "within the jurisdiction of this state, not expressly exempted, shall be subject to taxation."[15] It explains that all property is assessed annually[16] and that the assessment must be performed by a certified assessor.[17] The supervisor of the local unit of government must then prepare a tax roll.[18] Subsequent to preparation of the roll, the March Board of Review meets to

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[14] *Mich Props, LLC v Meridian Twp*, 491 Mich 518, 530; 817 NW2d 548 (2012).
[15] MCL 211.1.
[16] MCL 211.10(1).
[17] MCL 211.10d.
[18] MCL 211.42.

"examine and review the assessment roll."[19] The GPTA sets forth specific requirements for the March Board of Review, including the date it looks to when reviewing the roll:

> The roll shall be reviewed according to the facts existing on the tax day. The board shall not add to the roll property not subject to taxation on the tax day, and the board shall not remove from the roll property subject to taxation on that day regardless of a change in the taxable status of the property since that day.[20]

"Tax Day" is December 31 "of the immediately preceding year" and "[t]he taxable status of persons and real and personal property for a tax year shall be determined as of" Tax Day. Important to the resolution of this case, the GPTA also addresses taxes concerning public property:

> Notwithstanding a provision to the contrary in any law, if real property is acquired for public purposes by purchase or condemnation, all general property taxes, but not penalties, levied during the 12 months immediately preceding, but not including, the day title passes to the public agency shall be prorated in accordance with this subsection. The seller or condemnee is responsible for the portion of taxes from the levy date or dates to, but not including, the day title passes and the public agency is responsible for the remainder of the taxes. If the date that title will pass cannot be ascertained definitely and an agreement in advance to prorate taxes is desirable, an estimated date for the passage of title may be agreed to. In the absence of an agreement, the public agency shall compute the proration of taxes as of the date title passes. The question of proration of taxes shall not be considered in any condemnation proceeding. As used in this subsection, "levy date" means the day on which general property taxes become due and payable. *In addition to the portion of taxes for which the public agency is responsible under the provisions of this subsection, the public agency is also responsible for all general property taxes levied on or after the date title passes and before the property is removed from the tax rolls*.[21]

Following the March Board of Review and "receipt of the tax roll, the township treasurer or other collector shall proceed to collect the taxes."[22] "Taxes

[19] MCL 211.29(1).
[20] MCL 211.29(3).
[21] MCL 211.2(3) (emphasis added).
[22] MCL 211.44.

authorized to be collected shall become a lien against the property on which assessed, and due from the owner of that property on July 1."[23] Those taxes become a debt due to the municipality "from the owner or person otherwise assessed on the tax day provided for in sections 2 and 13."[24] Any outstanding assessed amounts then become a lien on the real property on December 1.[25]

Petitioner argues that MCL 211.2(2) and MCL 211.2(3) do not apply because it complied with the requirement contained in MCL 211.7*l*'s "tail" by recording a deed prior to December 31, 2018. Accordingly, the Tribunal must construe MCL 211.7*l* along with MCL 211.2(2) and (3). This involves familiar principals of statutory interpretation:

> The paramount rule of statutory interpretation is that we are to effect the intent of the Legislature. To do so, we begin with the statute's language. If the statute's language is clear and unambiguous, we assume that the Legislature intended its plain meaning, and we enforce the statute as written. In reviewing the statute's language, every word should be given meaning, and we should avoid a construction that would render any part of the statute surplusage or nugatory.[26]

A statute is ambiguous when it "is equally susceptible to more than a single meaning."[27] The statute must be read "in relation to the statute as a whole and [to] work in mutual agreement with the remainder of the statute."[28] Considering whether a tax exemption applies, "[t]he doctrine has been pretty well settled in this state and elsewhere that property owned by the state or by the United States is not subject to taxation unless so provided by positive legislation."[29]

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[23] MCL 211.44a(4). See also MCL 380.1613(4)(c).
[24] MCL 211.40. MCL 211.13 pertains to personal property and is thus not applicable to this case.
[25] MCL 211.40.
[26] *Wickens v Oakwood Healthcare Sys*, 465 Mich 53, 60; 631 NW2d 686 (2001) (citation omitted).
[27] *Klida v Braman*, 278 Mich App 60, 65; 748 NW2d 244 (2008).
[28] *Tomra of North America, Inc v Dep't of Treasury*, 325 Mich App 289, 300; 926 NW2d 259 (2018) (quotation marks and citation omitted; alteration in original).
[29] *People v Ingalls*, 238 Mich 423, 425; 213 NW 713 (1927).

Based on the plain language of MCL 211.7*l*, the Tribunal concludes that it is not "equally susceptible to more than a single meaning."[30] There is nothing in MCL 211.7*l* that indicates that simply complying with its requirement to obtain the exemption somehow supersedes the general requirement of MCL 211.2(2) that taxable status is determined as of tax day or MCL 211.2(3)'s specific requirements concerning public property that the state is responsible for taxes until the property is removed from the roll. Rather, MCL 211.7*l* states that the exemption does not apply unless one of two events occur before December 31 of the year the state acquires the property. Although it mentions a date, that date relates to *whether* the exemption applies, not *when* the taxable value of the property is removed from the tax roll. The Tribunal therefore easily concludes that simply complying with the requirement to file a deed with the county where the property is located does not remove the property from the roll in the year of acquisition. For the same reason, Petitioner's argument that the addition of the words "under this act" in MCL 211.7*l* means that it is exempt from taxation, including proration, must fail. The addition of "under this act" merely clarified that MCL 211.7*l* served to exempt the state from taxes levied under the GPTA, i.e. property taxes, as opposed to special assessments.[31] It did not address when the property is removed from the tax roll.

To determine when the taxable value of the property is removed from the tax roll, the Tribunal must look to other statutory sections. MCL 211.2(2) states that "[t]he taxable status of persons and real and personal property for a tax year shall be

[30] *Kilda*, 278 Mich App at 65.
[31] See, e.g., *Ingalls*, 238 Mich at 425 (stating that the exemption for state owned lands does "not affect the question of special assessments, as these exemptions have reference only to general taxation.").

determined as of each December 31 of the immediately preceding year, which is considered the tax day. . . ." The GPTA further directs the March Board of Review that it "shall not remove from the roll property subject to taxation on [tax day] regardless of a change in the taxable status since that day."[32] In *Bd of Street R Comm'rs of City of Detroit v Wayne Co*,[33] the Court of Appeals analyzed MCL 211.29 and stated that

> [t]his provision was added by PA 1941, No. 234. Before this 1941 amendment was enacted, the Michigan Supreme Court had ruled that there was properly stricken from the assessment roll property held at the time of assessment by one who was not tax exempt and thereafter, before the final session of the board of review authorized to review that assessment, transferred to an organization which enjoyed tax exemption. *Township of Grosse Ile v. Saunders* (1933), 262 Mich 451, 247 NW 912. The 1941 amendment was designed to change the law applicable in that kind of situation. *Henceforth, a change after the assessment date in the status of the owner (E.g., from exempt to nonexempt or vice versa) or in the nature of the property (E.g., its enlargement, improvement or destruction) would not affect its taxability or ad valorem value*.[34]

MCL 211.29(3) thus further supports the mandate of MCL 211.2 that the taxable status of a property as non-exempt may not change until the following tax day by preventing the Board of Review from making such a change. MCL 211.2(3) also provides direction on how to adjust taxes when "real property is acquired for public purposes by purchase." That section states that property taxes levied in the preceding 12 months are to be prorated.[35] It specifically states that "[i]n addition to the portion of taxes for which the public agency is responsible under the provisions of this subsection, the public agency is also responsible for all general property taxes levied on or after the date title passes and before the property is removed from the tax rolls."[36] Reading the

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[32] MCL 211.29(3).
[33] *Bd of Street R Comm'rs of City of Detroit v Wayne Co*, 18 Mich App 614; 171 NW2d 669 (1969).
[34] *Id.* at 619-620 (emphasis added).
[35] MCL 211.2(3).
[36] MCL 211.2(3).

relevant provisions together,[37] the Tribunal concludes that MCL 211.2(2) and (3), 211.7*l*, and 211.29(3) provide a clear indication of the Legislature's intent that a public agency be responsible for taxes already levied when it acquires the property, i.e. "taxes levied in the preceding 12 months" that are prorated, along with the taxes levied after the date of acquisition but before the taxes are removed from the tax roll when the next tax day passes. The Tribunal also concludes that MCL 211.2(3) is the legislation required for "nonexemption" in the 2018 tax year because it specifically provides that the public agency is responsible for general property taxes until the property is removed from the roll.[38]

Petitioner argues that the statutes should be read *in pari materia* because they address the same subject matter, that the more specific statute, MCL 211.7*l*, controls, and thus no 2018 taxes were owed because it acquired the property in 2018. Statutes relating to the same subject matter are to be read together as if they are one statute.[39] However, there is no need to invoke the canon of *in pari materia* where, as here, the statute is unambiguous.[40] As described above, the Tribunal discerns no conflict between the statutes at issue, such that the more specific statute should control.[41] In fact, Petitioner's interpretation would render the last sentence of MCL 211.2(3) nugatory, which the Tribunal must avoid.[42] Specifically, if the property was removed from the tax rolls the instant a deed was recorded, there could never be any taxes accrued "on or after the date title passes and before the property is removed from the

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[37] See *Tomra of North America, Inc*, 325 Mich App at 300.
[38] See *Ingalls*, 238 Mich at 425.
[39] *Inter Co-op Council v Tax Tribunal Dep't of Treasury*, 257 Mich App 219, 225; 668 NW2d 181 (2003).
[40] See *SBC Health Midwest, Inc v City of Kentwood*, 500 Mich 65, 74; 894 NW2d 535 (2017).
[41] See *In re Kostin*, 278 Mich App 47, 57; 748 NW2d 583 (2008).
[42] See *Prime Time Int'l Distrib, Inc v Dep't of Treasury*, 322 Mich App 46, 58; 910 NW2d 683 (2017).

tax rolls" because those events would occur simultaneously. And even taking Petitioner's urging to follow the more specific statute, the more specific statutes are MCL 211.2(2) and (3) because those statutes, not MCL 211.7*l*, speak to when the property is removed from the tax roll.

There is scant caselaw interpreting the provisions at issue, as evidenced by the parties' responses to the Tribunal's order requesting briefing on MCL 211.7m, a statute with a similar "tail."[43] In *City of Detroit v State of Michigan*,[44] the Department of State Highways acquired real property between December 31, 1966 and July 15, 1967, which was the City of Detroit's levy date.[45] The issue before the Court was whether the state was liable for interest in addition to taxes.[46] The state did not contest whether it owed the base tax, as the Court explained that "[t]he Attorney General concedes that our statutes have for some time contained clear authorization requiring the payment by the State of the base tax on property acquired by the State after tax date whether before or after levy date."[47] Citing the versions of sections 2 and 40 of the GPTA and in effect at the time,[48] the Court stated that "the State concedes clear authority not only requiring it to pay the base taxes when property is acquired between tax day and levy day, but also for the payment of interest and penalties if the base taxes are paid late."[49] The Court also referenced a 1967 opinion of the Attorney General, and stated that it "arrives at the

[43] The Tribunal opines that the reason for the small number of cases is that the operation of MCL 211.2 has been apparent to those involved in real property transactions.
[44] *City of Detroit v State of Michigan*, 31 Mich App 563; 188 NW2d 416 (1971).
[45] *Id.* at 564.
[46] *Id.* at 566.
[47] *Id.*
[48] See 1960 RS 7.2 and 7.81.
[49] *City of Detroit*, 31 Mich App at 568.

conclusion that the State has a obligation to pay base taxes only."[50] That Attorney General opinion analyzed the second and third paragraphs of Section 2 in effect at the time:

> Reading these two provisions together it is clear that the legislature intended that whenever the state purchased or condemned real property for public purposes all general property taxes levied during the twelve months immediately preceding but not including the day title passes to the public agency shall be prorated but penalties that might be the obligation of the seller or condemnee were not to be prorated.
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> The last sentence of the quoted portion of Section 2 of the general property tax law as amended in 1966 imposed a duty upon the state for all general property taxes levied on or after the date title passes and before the property is removed from the tax rolls.[51]

The Tribunal notes that, despite being amended numerous times since *City of Detroit* and the 1967 Attorney General Opinions, the relevant provisions in the GPTA have not materially changed. MCL 211.2(2) and (3) have only been subject to minor changes that do not affect their substance.[52] The relevant substance of MCL 211.40, that taxes become a debt due on tax day as set forth in MCL 211.2, has also remained unchanged.[53] And although the exemption for state-owned property was moved to its own section and the language "under this act" was added,[54] those changes do not affect when the taxes are removed from the tax roll.

The Tribunal addressed the effect of a city acquiring property after tax day in *Lake State Assoc, Inc v City of Luna Pier*.[55] There, the Tribunal addressed whether the property was exempt when the levies were made because the sale occurred prior to the

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[50] *Id.* at 570.
[51] OAG, 1967-1968, No. 4615, p 154, at 156 (November 27, 1967).
[52] See 1993 PA 145, 1993 PA 313, 2000 PA 415, and 2002 PA 620.
[53] See 1994 PA 80, 1994 PA 279, and 1995 PA 143.
[54] See 1980 PA 142.
[55] *Lake State Assoc, Inc v City of Luna Pier*, Docket No. 17085 (June 27, 1980).

levies. In rejecting that contention, the Tribunal relied on *Bd of Street R Comm'rs of City of Detroit* and held that "the exemption is determined as of tax day, December 31, the preceding year, and remains so until the next December 31 for the next tax year."[56] The Tribunal recognizes that *City of Detroit* and *Lake State Assoc*, along with the 1967 Attorney General Opinion, are not binding precedent.[57] However, each may be considered persuasive authority and reaches the same conclusion: the relevant date for determining whether a property is exempt is December 31 of the previous year and the property is not removed from the roll until the following December 31. The Tribunal finds the conclusions to be persuasive and each is consistent with the Tribunal's reading of the GPTA as a whole. Accordingly, the Tribunal concludes that the "tail" contained in MCL 211.7*l* does not wag the statutory dog set forth in the rest of the GPTA. Stated simply, the GPTA requires the state to pay property taxes for the remainder of the year of acquisition. Because Respondent, rather than Petitioner, is entitled to judgment as a matter of law, summary disposition under MCR 2.116(I)(2) is appropriate.

JUDGMENT

IT IS ORDERED that Petitioner's Motion for Summary Disposition under MCR 2.116(C)(10) is DENIED.

IT IS FURTHER ORDERED that Respondent's Motion for Summary Disposition under MCR 2.116(I)(2) is GRANTED.

This Final Opinion and Judgment resolves the last pending claim and closes the case.

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[56] *Id.* at 4.
[57] See MCR 7.215(J)(1); *American Axle & Mfg, Inc v City of Hamtramck*, 461 Mich 352, 373; 604 NW2d 330 (2000).

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.[58] 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.[59] A copy of the 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.[60] Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.[61]

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."[62] A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.[63] The fee for certification is $100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.[64]

Entered: June 25, 2019 By
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[58] See TTR 261 and 257.
[59] See TTR 217 and 267.
[60] See TTR 261 and 225.
[61] See TTR 261 and 257.
[62] See MCL 205.753 and MCR 7.204.
[63] See TTR 213.
[64] See TTR 217 and 267.