



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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**DATE:** February 21, 2008  
**TO:** Assessors and Equalization Directors  
**FROM:** State Tax Commission  
**SUBJECT:** Michigan Supreme Court Decision in Toll Northville

Following is a link to the Michigan Supreme Court decision in the Toll Northville case [Toll Northville Ltd-Opinion.pdf](#). We are asking that assessors review this decision in detail. This decision rendered MCL 211.34d(1)(b)(viii) unconstitutional because it is inconsistent with the meaning of the term additions as used in the Michigan Constitution. We believe this decision applies to all open appeals and should be considered in the development of the 2008 assessment rolls. However, we caution that assessors should seek advice from their local counsel related to how this affects specific situations in your local unit.