



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

Sisters of the Order of
St. Dominic of Grand Rapids,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket Nos. 19-002835,
19-002836, 19-002837, and
19-002838

City of Grand Rapids,
Respondent.

Presiding Judge
Marcus L. Abood

ORDER DENYING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION

ORDER PARTIALLY GRANTING PETITIONER'S MOTION FOR SUMMARY
DISPOSITION

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner filed these consolidated appeals disputing Respondent's denial of its claim for exemption from ad valorem property taxation for the 2019 tax year; Appeals for 2020 and 2021 are automatically included pursuant to MCL 205.737(5)(a).

On August 30, 2021, Respondent filed a motion requesting that the Tribunal enter summary disposition in its favor and dismiss the above-captioned case. Petitioner filed a cross-motion for summary disposition on August 31, 2021.

In the motions, which were filed pursuant to MCR 2.116(10), each party contends that there are no genuine issues of material fact as to Petitioner's eligibility for the requested exemption, and that they are entitled to judgment as a matter of law, respectively.

RESPONDENT'S CONTENTIONS

Respondent contends that the subject properties are not entitled to exemption from ad valorem property taxation under MCL 211.7o because they are used as residences and no charitable works are performed there. Thus, Petitioner does not occupy the properties for the purpose(s) for which it was incorporated. The properties are also not entitled to exemption under MCL 211.7s because the resident Sisters are not ordained

ministers within the Church and they do not minister to a congregation, both of which are required to qualify for the parsonage exemption.

PETITIONER'S CONTENTIONS

Petitioner contends that the subject properties are entitled to exemption from ad valorem property taxation under MCL 211.7o because Petitioner's residential use of the properties is in furtherance of and for the purposes for which Petitioner was incorporated, as well as necessary to fulfill that purpose. The properties are also entitled to exemption under MCL 211.7s because the Sisters are ministers of the gospel, and a parsonage has been defined by Michigan courts as a house in which a minister of the gospel resides.

STANDARD OF REVIEW

There is no specific Tribunal rule governing motions for summary disposition, thus the Tribunal is bound to follow the Michigan Rules of Court in rendering a decision on such motions.¹

A. Motions for Summary Disposition under MCR 2.116(C)(10).

MCR 2.116(C)(10) provides for summary disposition when "there is no genuine issue as to any material fact, and the moving party is entitled to judgment or partial judgment as a matter of law."² The Michigan Supreme Court, in *Quinto v Cross and Peters Co*,³ provided the following explanation of MCR 2.116(C)(10):

MCR 2.116 is modeled in part on Rule 56(e) of the Federal Rules of Civil Procedure . . . [T]he initial burden of production is on the moving party, and the moving party may satisfy the burden in one of two ways.

First, the moving party may submit affirmative evidence that negates an essential element of the nonmoving party's claim. Second, the moving party may demonstrate to the court that the nonmoving party's evidence is insufficient to establish an essential element of the nonmoving party's claim. If the nonmoving party cannot muster sufficient evidence to make out its claim, a trial would be useless, and the moving party is entitled to summary judgment as a matter of law.

In reviewing a motion for summary disposition brought under MCR 2.116(C)(10), a trial court considers affidavits, pleadings, depositions, admissions, and documentary evidence filed in the action or submitted by the parties, MCR 2.116(G)(5), in the light most favorable to the party

¹ See TTR 215.

² *Id.*

³ *Quinto v Cross and Peters Co*, 451 Mich 358 (1996) (citations omitted).

opposing the motion. A trial court may grant a motion for summary disposition under MCR 2.116(C)(10) if the affidavits or other documentary evidence show that there is no genuine issue in respect to any material fact, and the moving party is entitled to judgment as a matter of law. MCR 2.116(C)(10), (G)(4).

In presenting a motion for summary disposition, the moving party has the initial burden of supporting its position by affidavits, depositions, admissions, or other documentary evidence. The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists. Where the burden of proof at trial on a dispositive issue rests on a nonmoving party, the nonmoving 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. If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted.⁴

“A genuine issue of material fact exists when the record, giving the benefit of reasonable doubt to the opposing party, leaves open an issue upon which reasonable minds might differ.”⁵ In evaluating whether a factual dispute exists to warrant trial, “the court is not permitted to assess credibility or to determine facts on a motion for summary judgment.”⁶ “Instead, the court’s task is to review the record evidence, and all reasonable inferences therefrom, and decide whether a genuine issue of any material fact exists to warrant a trial.”⁷

CONCLUSIONS OF LAW

The Tribunal has considered the parties motions under the criteria for MCR 2.116(C)(10) and for the reasons set forth below, finds that denying Respondent’s motion and granting Petitioner’s motion is warranted.

The General Property Tax Act provides that “all property . . . within the jurisdiction of this state, not expressly exempted, shall be subject to taxation.”⁸ Exemption statutes are subject to a rule of strict construction in favor of the taxing authority.⁹ The petitioner must prove, by a preponderance of the evidence, that it is entitled to an exemption.¹⁰ Nevertheless, tax exemption statutes are to be interpreted according to ordinary rules of statutory construction.¹¹ Indeed, the Michigan Supreme Court recently clarified that

⁴ *Id.* at 361-363. (Citations omitted.)

⁵ *West v General Motors Corp*, 469 Mich 177 (2003).

⁶ *Cline v Allstate Ins Co*, unpublished per curiam opinion of the Court of Appeals, issued June 21, 2018 (Docket No. 336299) citing *Skinner v Square D Co*, 445 Mich 153 (1994).

⁷ *Id.*

⁸ See MCL 211.1.

⁹ See *Michigan United Conservation Clubs v Lansing Twp*, 423 Mich 661; 378 NW2d 737 (1985) and *Ladies Literary Club v Grand Rapids*, 409 Mich 748; 298 MW2d 422 (1980).

¹⁰ See *ProMed Healthcare v Kalamazoo*, 249 Mich App 490 (2002).

¹¹ See *Inter Cooperative Council v Dep’t of Treasury*, 257 Mich App 219 (2003).

“because the canon requiring strict construction of tax exemptions does not help reveal the semantic content of a statute, it is a canon of last resort. That is, courts should employ it only “ ‘when an act’s language, after analysis and subjection to the ordinary rules of interpretation, presents ambiguity.’ ”¹² “The preponderance of the evidence standard applies when a petitioner attempts to establish membership in an already exempt class.”¹³ Nonprofit charitable, educational, and religious institutions, parsonages, and houses of public worship have all been recognized as exempt classes.¹⁴

Petitioner in this case claims that it is entitled to exemption pursuant to both MCL 211.7o and MCL 211.7s. MCL 211.7o creates an exemption for charitable institutions. It states, in pertinent part, that “real or personal property owned and occupied by a nonprofit charitable institution while occupied by that nonprofit charitable institution solely for the purposes for which that nonprofit charitable institution was incorporated is exempt from the collection of taxes under this act.” Consequently, there are three basic elements that must be satisfied in order to qualify for an exemption under MCL 211.7o:

1. The real property must be owned and occupied by the exemption claimant;
2. The exemption claimant must be a nonprofit charitable institution; and
3. The exemption exists only when the buildings and other property at issue are occupied by the claimant solely for the purposes for which the claimant was incorporated.¹⁵

Though Respondent initially disputed Petitioner’s status as a charitable institution, it now concedes that Petitioner is such an organization.¹⁶ Respondent also concedes that Petitioner owns and occupies the subject properties; thus, the sole issue presented for consideration by this Tribunal is whether Petitioner occupies the properties solely for the purpose(s) for which it was incorporated. Respondent contends that Petitioner does not occupy the properties for such purposes because they are used as residences and no charitable works are performed there. As noted in the March 31, 2020, order issued in Docket No. 19-002837, however, Michigan courts have made clear that, “the pertinent

¹² *TOMRA of N Am, Inc v Dep’t of Treasury*, 505 Mich 333, 343; 952 NW2d 384, 389 (2020) (citations omitted).

¹³ *ProMed Healthcare*, 249 Mich App at 494-495.

¹⁴ See Article 9, Section 4 of the Michigan Constitution; MCL 211.7n, MCL 211.7o, and MCL 211.7s.

¹⁵ See *Liberty Hill Hous Corp v City of Livonia*, 480 Mich 44; 746 NW2d 282 (2008).

¹⁶ See Respondent’s November 13, 2019, motion for summary disposition (Docket No. 19-002837). Although Petitioner contends that the Tribunal found that it was a charitable institution in the March 31, 2020, order issued in that docket, this is an inaccurate reading of the order. As noted therein, “the court is *not* permitted to assess credibility or to *determine facts* on a motion for summary judgment.” *Cline v Allstate Ins Co*, unpub op citing *Skinner*, 445 Mich 1 (emphasis added). “Instead, the court’s task is to review the record evidence, and all reasonable inferences therefrom, and decide whether a genuine issue of any material fact exists to warrant a trial.” *Id.* In denying Respondent’s motion, the Tribunal found only that it had failed to file any affirmative evidence negating this aspect of Petitioner’s claim, and as such, was not entitled to judgement as a matter of law on the same.

question is whether the property is ‘occupied in furtherance of and for the purposes for which plaintiff was incorporated.’”¹⁷ Further, “use of property that is necessary to fulfill the organization's purpose constitutes occupying the property for the purposes for which the claimant was incorporated.”¹⁸

The facts set forth in the petitions filed in each of these consolidated cases, which are cited with approval in Respondent’s Motion for Summary Disposition, indicate that Petitioner’s members

consist only of those persons who are professed sisters with perpetual vows to the Order of St. Dominic (the ‘Sisters’) devoting their lives to charitable work in the areas of teaching, social work, missionary work, advocacy for the poor, care of the earth, housing and health care ministries, spiritual direction, and the arts.

The petitions also indicate that “Canon Law dictates that whatever the Sisters come with when they enter becomes part of the Patrimony endowment of the Order, including any wages earned. In turn, all of the living, medical and housing needs of the Sisters are provided through the end of their lives, regardless of contribution.” The Affidavits of Sandra Delgado, OP, similarly state that “The Sisters of the Order have taken vows of poverty and obedience, devoting their lives solely to religious, education, and benevolent purposes.” The affidavits also state that “Because the Sisters have taken vows of poverty and can neither own property nor receive income, the Order supports and facilitates the charitable works of the Sisters by providing them with life-long housing, food and health care services.”

In that regard, the petitions indicate that “The Order provides housing for approximately 112 Sisters at its Marywood Campus located at 2025 Fulton Street East in Grand Rapids.” The petitions also indicate that subject properties were purchased “to accommodate additional housing needs,” and that

the Sisters reside on the [properties] free of charge and without lease from the Order. All costs and expenses associated with residing at the [properties] (including utilities and meal expenses) are covered by the Order, and repair and maintenance issues are addressed by the personnel employed by the Order to undertake the same functions at the Marywood Campus.

Petitioner’s responses to Respondent’s first set of discovery requests and the Delgado affidavits both confirm the latter statement, and the August 31, 2021, Affidavit also states, in pertinent part, that:

¹⁷ *Calvin Theological Seminary v City of Grand Rapids*, unpublished per curiam opinion of the Court of Appeals, issued August 13, 2019 (Docket No. 343662) citing *Oakwood Hosp Corp v Mich State Tax Comm*, 374 Mich 524, 530 (1965).

¹⁸ *Id.* citing *Liberty Hill*, 480 Mich at 52-54; *Saginaw Gen Hosp v Saginaw*, 208 Mich App 595, 600 (1995), *Oakwood Hosp Corp*, 374 Mich at 530, and *Webb Academy v Grand Rapids*, 209 Mich 523, 539 (1920).

The Order currently provides housing and health care for approximately 110 Sisters at its Marywood Campus. Some of the Sisters reside in an assisted living facility while others live independently in community with their fellow members.

The 'Motherhouse,' a traditional convent facility located on the Marywood Campus is approximately 100-years old and contains a chapel, meeting facilities, dormitories, and offices.

Historically, the 'Motherhouse' was used to provide housing for the fully-abled Sisters, however the needs of the Order have changed such that practical considerations, including the age and lay-out of the Motherhouse, use of the Motherhouse for ministries . . . cost of upkeep, necessary renovations, proximity to places of ministry and an aging membership, have necessitated a move away from traditional convent facilities towards several residential facilities, including off-campus housing in the community in which the Sisters perform their charitable works.

As a result of these practical considerations and the City of Grand Rapids' need for affordable housing, the Order is in negotiations to sell the Motherhouse so that it can be converted to affordable housing for seniors.

In order to meet its changing housing needs, the Order purchased the Subject Properties within the City of Grand Rapids, the furthest of which is less than four miles from the Marywood Campus.

The Subject Properties are utilized to provide overflow housing for the Sisters consistent with the mission of the Order and the purposes for which it was incorporated.

Because of their proximity to the Marywood Campus, which serves as the main hub and administrative office for the charitable work of the Order, the Subject Properties facilitate participation in that work for the Sisters residing therein.

As the sisters engage in ministry throughout the City of Grand Rapids, the location of the Subject Properties also facilitates the Order's charitable purpose within the community.

Respondent does not dispute any of the foregoing statements, nor has it provided any evidence contradicting the same. While some of the statements are conclusory in nature and not true statements of fact (e.g., "consistent with the mission of the Order and the purposes for which it was incorporated"), the material facts support a finding that the subject properties are occupied in furtherance of and for the purposes for which Petitioner was incorporated, and that the use of the properties is necessary to fulfill that

purpose. Notably, there is no dispute that the Sisters engage in charitable acts,¹⁹ and it is clear that Petitioner's purpose is to further those acts.²⁰ It is also clear that while none of the charitable acts occur at the subject properties, the properties further and are a necessary component of those acts and proper functioning of the Order, similar to the institutions in *Webb Acad v City of Grand Rapids*,²¹ *Gull Lake Bible Conf Ass'n v Ross Twp*,²² *Oakwood Hosp Corp v Michigan State Tax Comm'n*,²³ *Calvin Theological Seminary v City of Grand Rapids*,²⁴ and *Salvation Army v Addison Twp*.²⁵ Respondent contends that each of these cases is factually distinct from the instant appeal, and though it is correct, it is the underlying principles of the cases that are instructive in this matter, not the facts. Determining whether occupancy of a property furthers the purpose for which a charitable institution was incorporated is inevitably a fact-intensive and fact specific-inquiry, and in the case of Petitioner, housing the Sisters not only supports and facilitates their charity, it is also necessary given their vows of poverty. A finding of necessity is further supported by the fact that the Sisters reside at the subject properties free of charge: "In other words, this is not a separate for-profit venture used to subsidize [Petitioner's] nonprofit activities; rather, the below-cost [] housing is incidental to, and necessary, for [its] charitable purposes."²⁶ It is also supported by practical considerations regarding availability, maintenance, and retention of the Motherhouse, and Petitioner is not limited, as Respondent would seem to suggest, to providing housing only at the Motherhouse, or even the main campus, particularly when doing so is not only impractical, but also a source of potential hardship.

¹⁹ Respondent noted in its Motion for Summary Disposition that the Sisters' charitable works include "spiritual programing; educational support services; ESL classes; health services; and other programs that advocate for 'justice and peace, the alleviation of poverty, [and] the rejection of oppression and protection of Earth's resources.'" See Exhibit 9, Delgado Affidavit dated December 17, 2019.

²⁰ Pursuant to Petitioner's original Articles of Incorporation, its purpose is: "To hold, own, manage and control the funds and properties, real and personal, of the religious order of the Roman Catholic Church known as the Sisters of the Order of St. Dominic of the City of Grand Rapids, and to manage and control the temporal and secular affairs of that Religious Order, all without pecuniary profit to any of the members of this corporation." The Articles were amended on December 23, 2019, and now identify Petitioner's purpose as follows: "The corporation is organized for charitable, religious and education purposes, including without limitation performing charitable, religious and education activities directly in its own name and through its members and the congregation of our lady of the sacred heart, Grand Rapids (the 'order'). The corporation shall hold, own and control the funds and properties, real and personal, and manage and control the secular affairs of the order; in trust, however, for the religious, educational, charitable and benevolent uses of that order, and not for the pecuniary profit of any of the members of this corporation." Petitioner's Bylaws provide: "The purpose of this corporation shall be to hold, own and control the funds and properties, real and personal, and to manage and control the secular affairs of the Sisters of the Order of St. Dominic of the City of Grand Rapids, a religious order; In Trust, however, for the religious, educational, charitable and benevolent uses of that order, and not for the pecuniary profit of any members of this corporation." See also, Delgado affidavits.

²¹ *Webb Acad v City of Grand Rapids*, 209 Mich 523; 177 NW 290 (1920).

²² *Gull Lake Bible Conf Ass'n v Ross Twp*, 351 Mich 269; 88 NW2d 264 (1958).

²³ *Oakwood Hosp Corp v Michigan State Tax Comm'n*, 374 Mich 524; 132 NW2d 634 (1965).

²⁴ *Calvin*, unpublished op.

²⁵ *Salvation Army v Addison Twp*, unpublished per curiam opinion of the Court of Appeals, issued March 25, 2021 (Docket No. 353210).

²⁶ *Calvin*, unpublished op.

Respondent likens these appeals to *Servants of the Word v City of Grand Rapids*,²⁷ but its reliance on this case is misplaced because while the Tribunal did find that the property at issue was not occupied solely for the petitioner's purpose(s), the analysis was secondary to its finding that the petitioner failed to establish that it was a charitable institution within the meaning of MCL 211.7o. The analysis was also somewhat cursory and doesn't appear to give full consideration to whether the residential occupancy of the property was in furtherance of or necessary to the charitable purpose for which the petitioner was incorporated. Respondent reliance on *Michigan Christian Campus Ministries, Inc v City of Mount Pleasant*,²⁸ is similarly misplaced, as the language and analysis upon which it relies relates to the taxpayer's claim for exemption under MCL 211.7s, and the issue was whether the property was used predominantly for religious services or teaching, not whether it was occupied solely for the purposes for which the charitable institution was incorporated.²⁹ Further, while the Tribunal and Court of Appeals both found that the property at issue in that case was not entitled to a charitable exemption, the facts are distinguishable from the instant appeal. Notably, the campus house in *Ministries* was the *sole* source of purported charity. The Tribunal found that the Ministries' selectivity did not confer a general public benefit, that it was not motivated solely by benevolence, and that its articles of incorporation did not support charitable intentions. The Court of Appeals agreed that the campus house benefited only a few select members of a particular religious sect, and further found that some charitable use of the property was not sufficient justify an exemption.³⁰

As for Petitioner's claim for exemption under MCL 211.7s, which exempts "houses of public worship, with the land on which they stand, the furniture therein and all rights in the pews, and any parsonage owned by a religious society of this state and occupied as a parsonage,"³¹ Respondent does not dispute that Petitioner is a religious society, that it owns the properties at issue, or that the properties are occupied by the Sisters. Respondent contends that the properties are not entitled to exemption as a parsonage under MCL 211.7s, however, because the resident Sisters are not ordained ministers, "a necessary prerequisite for the parsonage exemption," and because they do not minister to a congregation. Petitioner contends that the properties are entitled to an exemption because the Sisters are "ministers of the gospel," as provided by the Supreme Court in *St Joseph's Church v City of Detroit*,³² and that it is irrelevant that they are not ordained in the same manner as Catholic priests.

²⁷ *Servants of the Word v City of Grand Rapids*, 30 MTT 23 (Docket No. 17-002810), issued March 29, 2019.

²⁸ *Michigan Christian Campus Ministries, Inc v City of Mount Pleasant*, 110 Mich App 787; 314 NW2d 482 (1981).

²⁹ Respondent cites the Court's discussion of the Tribunal's holding, wherein "The exemption was denied despite the fact that the house was used for functions akin to those of a house of worship, because such functions were determined to be ancillary to the residential function rather than vice versa," from which it discerned no error of law or adoption of wrong principles. *Id.* at 792-793.

³⁰ *Michigan Christian Campus Ministries*, 110 Mich App at 796-97.

³¹ *Id.*

³² *St Joseph's Church v City of Detroit*, 189 Mich 408; 155 NW 588 (1915).

Review of the record reveals that Petitioner relies almost entirely on the Court of Appeals' decision in *St John's Evangelical Lutheran Church v City of Bay City*³³ in support for its claim for exemption under MCL 211.7s. Petitioner provides only one cite to the record in its brief on this issue, and the referenced affidavit does not support the statement it purports to establish, i.e., that the Church views the Sisters as ministers of the Gospel. Petitioner makes a number of statements that contain no cite or reference to the record (e.g., "The Catholic Church recognizes members of the Order as belonging to the Order of Preachers") but notes that the Court of Appeals specifically referred to the Order as a "teaching order" in *St John's*, explaining that "teaching ministers have a parallel in the Roman Catholic Church teaching orders. The Dominicans and the Jesuits, the so-called teaching orders, commit themselves to a clerical role in the teaching area. The Roman Catholic Church has many orders of nuns, as example Dominican Nuns, which are primarily teaching orders." Petitioner cites the Court's discussion on pages 618-610, summarizing it as follows: "Analyzing the roles and duties of teaching ministers and noting that they receive theological training, must be trained and certified to teach, make life-long commitments, assist in church work, receive a divine call, are installed in a worship service, reside in housing provided by their parish under church law, and possess the same rights and privileges as preaching ministers."

Petitioner's reliance on *St John's* is misplaced because the Court in that case did not make a sweeping, across-the-board determination that teaching ministers are ministers of the gospel; its decision was based on the specific tenants of the religious society of which the petitioner was part, which considered teaching ministers to be ordained ministers of the gospel. This was reaffirmed in *W Michigan Ann Conf of United Methodist Church v City of Grand Rapids*,³⁴ where in the Court held:

The holdings of *St. Joseph's*, *St. Matthew*, and *St. John's* are consistent and straightforward: a parsonage is the home of a minister, and a minister is someone who is 'ordained in that church,' or, to use the statutory language, ordained in a 'religious society.' Ordination thus is defined by the doctrine or rules of the particular religious society at issue. For example, in regards to teaching ministers, if the religious society 'views them equally as ministers of the gospel,' then they are ministers for purposes of the exemption. By contrast, when an individual is not ordained, he or she is not a minister, and the residence therefore is not a parsonage.³⁵

Because Petitioner provided no evidence supporting a finding that the Sisters are ordained under the tenants of their religious society or otherwise viewed equally as ministers of the gospel, it is not entitled to summary disposition on its parsonage

³³ *St John's Evangelical Lutheran Church v City of Bay City*, 114 Mich App 616; 319 NW2d 378 (1982). See also *W Michigan Ann Conf of United Methodist Church v City of Grand Rapids*, __Mich App__; __NW2d__ (2021).

³⁴ *W Michigan Ann Conf*, __Mich App__.

³⁵ *W Michigan Ann Conf*, __Mich App at __ (citations omitted).

exemption claim. Respondent's evidence is not sufficient to negate Petitioner's claim on this issue, however, so it likewise is not entitled to summary disposition. While this finding would generally warrant a trial, resolution of Petitioner's claim under MCL 211.7o negates the need for the same. Therefore,

IT IS ORDERED that Respondent's Motion for Summary Disposition is DENIED.

IT IS FURTHER ORDERED that Petitioner's Motion for Summary Disposition is PARTIALLY GRANTED.

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 provided in this Final Opinion and Judgment within 20 days of the entry of the Final Opinion and Judgment, subject to the processes of equalization.³⁶ 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, 2013, through June 30, 2016, at the rate of 4.25%, (ii) after June 30, 2016, through December 31, 2016, at the rate of 4.40%, (iii) after December 31, 2016, through June 30, 2017, at the rate of 4.50%, (iv) after June 30, 2017, through December 31, 2017, at the rate of 4.70%, (v) after December 31, 2017, through June 30, 2018, at the rate of 5.15%, (vi) after June 30, 2018, through December 31, 2018, at the rate of 5.41%, (vii) after December 31, 2018 through June 30, 2019, at the rate of 5.9%, (viii) after June 30, 2019 through December 31, 2019, at the rate of 6.39%, (ix) after December 31, 2019, through June 30, 2020, at the rate of 6.40%, (x) after June 30 2020, through December 31, 2020, at the rate of 5.63%, and (xi) after December 31, 2020, through June 30, 2022, at the rate of 4.25%.

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

³⁶ See MCL 205.755.

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 Tribunal with the required filing fee within 21 days from the date of entry of the final decision. 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. You are required to serve a copy of the motion 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. Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.

A claim of appeal must be filed with the Michigan Court of Appeals 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." You are required to file a copy of the claim of appeal with filing fee with the Tribunal in order to certify the record on appeal. The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.

By 

Entered: December 9, 2021
ejg

PROOF OF SERVICE

I certify that a copy of the foregoing was sent on the entry date indicated above to the parties or their attorneys or authorized representatives, if any, utilizing either the mailing or email addresses on file, as provide by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk