STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

GRETCHEN WHITMER
GOVERNOR

ORLENE HAWKS
DIRECTOR

Fresh Start Ministries,
Petitioner,

v

City of Roseville,
Respondent.

MICHIGAN TAX TRIBUNAL

MOAHR Docket No. 20-002222

Presiding Judge
Marcus L. Abood

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner, Fresh Start Ministries, appeals ad valorem property tax assessments levied by Respondent, City of Roseville, against parcel number 08-14-18-202-004 for the 2020 and 2021 tax years. Joshua T. Shillair, Attorney, represented Petitioner, and Timothy D. Tomlinson, Attorney, represented Respondent.

The parties submitted a Stipulation of Facts on November 12, 2021.

A hearing on this matter was held on November 15, 2021. Petitioner's witness was Pastor Charles Winfield. Respondent's witness was Brook Openshaw.

The parties' respective counsel submitted post-hearing briefs in this matter on January 5, 2022.

Based on the evidence, testimony, and case file, the Tribunal finds that the taxable value (TV) of the subject property for the 2020 and 2021 tax years are as follows:

Parcel Number: 08-14-18-202-004

Year	TCV
2020	$0
2021	$0

PETITIONER'S CONTENTIONS

Petitioner contends that the subject is exempt under MCL 211.7*o* and 7s. More specifically, Petitioner contends its property is exempt from ad valorem property taxation pursuant to MCL 211.7o as the property of a charitable institution and/or MCL 211.7s as the property of a religious society. Petitioner points out, as stipulated by the parties, that the subject dwelling is not occupied and is not used as a parsonage. "Therefore, at issue is whether the subject is a "building" or "other facility" for the purposes of MCL 211.7s. The use of the subject home by Petitioner is for storage of youth ministry items, tent meeting items, and overflow items from the main church building qualify as use "predominantly" for "religious services or for teaching religious truths and beliefs of the society." In this regard, deference must be given to the plain language of the statute. "The goal of statutory interpretation is to discern and give effect to the intent of the Legislature from the statute's plain language."[1] The terms "buildings" or "other facilities" are not defined by MCL 211.7s. Petitioner argues that a dictionary must be consulted to give these words their plain and ordinary meanings.[2] The Merriam-Webster Dictionary online defines "building" to mean "a usually roofed and walled structure built for permanent use (as for a dwelling)." Further, "facilities" is defined as "something that makes an action, operation, or course of conduct easier – usually used in plural, [example] facilities for study" and "something (such as a hospital) that is built, installed, or established to service a particular purpose." While the subject dwelling is not presently utilized as it was by the previous owner, Petitioner has taken actions to renovate the dwelling for its intended purpose as a parsonage. Moreover, the interim use as storage for the subject church is a function of Petitioner's overall religious activities and services.

Next, Petitioner contends that to qualify as a "building" or "other facility" under MCL 211.7s there is a two-prong test 1) whether the predominant purpose and practice include teach religious truths and beliefs and 2) whether the entire property was used in a manner consistent with the purposes of the owning institution.[3] Petitioner believes the

[1] *Houdek v Centerville Twp*, 276 Mich App 568, -3-, 581, 741 NW2d 587 (2007).
[2] *Allison v AEW Capital Mgmt, LLP*, 481 Mich 419, 427; 751 NW2d 8 (2008).
[3] *Institute in Basic Life Principles, Inc v Watersmeet Township*, 217 Mich App 7, 19 (1996).

first prong is not at issue as the parties have stipulated to the fact that Petitioner's predominant purpose and practice includes teaching religious truths and beliefs as a Christian Church. The second prong is at the heart of Respondent's denial of this exemption. The denial of the exemption is based on the "compartmentalization" of the subject dwelling to the whole property which is in violation of the controlling standard set forth in *Institute in Basic Life Principles, Inc*.[4]

Petitioner's property is comprised of two adjoining parcels; one parcel with the church and the other parcel with the subject dwelling and attached garage. The dwelling provides an important function for church activities and services to the community. The dwelling provides useful and necessary storage of items including office desks/supplies and tent supplies/equipment. Petitioner's Pastor's testimony established the necessity of the dwelling in the ongoing activities of the church. The use of the subject dwelling is similar to that of a storage shed in a maintenance or administrative function for a church. A denominational building used for administrative purposes for a charitable organization could be granted an exemption as a "building" in this context.[5] The subject dwelling is not an administrative building but functions as a necessary building to the administration of Petitioner's present and future activities.

Lastly, Petitioner contends the consistency of existing exemptions to Petitioner's property is at issue. More specifically, the church is exempt, the attached garage is exempt, and the underlying land for the adjoining contiguous parcels is exempt. The attached garage, used as storage, is exempt while the subject dwelling (used as storage) is not exempt. Petitioner states, "It would be inconsistent to not exempt the subject home as well as the subject garage when both buildings are attached and store different items for the same event and function."[6]

PETITIONER'S ADMITTED EXHIBITS

P-1 Articles of Incorporation

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[4] Pet's Brief, 12.
[5] *Christian Reformed Church in North America v City of Grand Rapids*, 104 Mich App 10, 303 NW2d 913 (1981).
[6] Pet's Brief, 15.

P-2 US Internal Revenue Service – Tax exempt Status Letter

P-3 Purchase Agreement

P-4 Fresh Start Ministries By-Laws

P-5 Letter from Michael Messier

P-6 Affidavit of Mike Monoghan

P-7 Photographs of Subject Property

P-8 2020 Subject Property Record Card

PETITIONER'S WITNESS

Petitioner's witness was Pastor Charles Winfield. Pastor Winfield is ordained under the Church of God and Christ as well as Morris Cerullo World Evangelism. He is the founding pastor of Fresh Start Ministries since 2005. Pastor Winfield oversees different ministries including food pantries, radio talk shows, hospital visits, youth ministries, funeral services, etc.[7] He asserts the totality of the property functions for the intended religious purposes. Petitioner conducted a tent meeting in 2019, provides food to the community and is involved in Toys for Tots. The Pastor was originally inclined to demolish the subject but instead decided to renovate the residence. The dwelling will serve many purposes for the outreach of the church. In the interim, the dwelling acts as useful storage for desks, office supplies, and equipment.[8] The Pastor contends the "home functions as an annex to the church."[9] Renovations have progressed including a stove, washer/dryer, and refrigerator installed in the dwelling.

RESPONDENT'S CONTENTIONS

Respondent contends that the subject is not exempt under MCL 211.7*o*. Respondent asserts that the subject dwelling is not used and occupied for religious

[7] Tr, 19-20.
[8] Tr, 27-28.
[9] Tr, 33.

services or for the teaching of religious truths and beliefs of the society. More specifically, Respondent points to test 3 of *Wexford*[10] as the issue in this case. There is no dispute with regards to tests 1 and 2 of *Wexford*. Respondent argues that the subject dwelling is not occupied for the purpose for which it is incorporated as "largely governed by the purposes set forth in its by-laws."[11] The subject dwelling is not occupied and as admitted by Petitioner's witness, the dwelling is uninhabitable. Petitioner has not met its burden of proof based on the incidental storage of the subject dwelling.

RESPONDENT'S ADMITTED EXHIBITS

R-1 Respondent's Valuation Disclosure
- Exhibit A: Petition to Board of Review dated March 16, 2020.
- Exhibit B: 2020 Board of Review Decision.
- Exhibit C: City of Roseville – Property Exemption Policy & Procedures.
- Exhibit D: Application for Religious Parsonage.
- Exhibit E: Application for Religious Parsonage (blank form).
- Exhibit F: Petition to Board of Review dated March 15, 2021. Subject Property – Interior Photographs.
- Exhibit G: 2021 Board of Review Decision.
- Exhibit H: The General Property Tax Act (Excerpt).
- Exhibit I: MCL 211.7s
- Exhibit J: Aerial Photograph.
- Exhibit K: 2020 Assessor's Valuation Report.
- Exhibit L: 2021 Assessor's Valuation Report.
- Exhibit M: 2021 Subject Property Record Card.

RESPONDENT'S WITNESS

Respondent's witness was Ms. Brook Openshaw. She has been the city assessor for the City of Roseville for the past 10 years. Prior to that she was a staff residential appraiser for 8 years for the City of Roseville. The assessor did not grant any exemptions to Petitioner, but the Board of Review granted a partial exemption for

[10] *Wexford Med Group v Cadillac*, 474 Mich 192, 203; 713 NW2d 734 (2006).
[11] *Gull Lake Bible Conference Association v Ross Township*, 351 Mich 269 (1958).

the church, surrounding land and the garage. The assessor questions the use of the dwelling for storage purposes based on photographs of the interior.[12]

FINDINGS OF FACT

The Tribunal's Findings of Fact concern only evidence and inferences found to be significantly relevant to the legal issues involved; the Tribunal has not addressed every piece of evidence or every inference that might lead to conflicting conclusion and has rejected evidence contrary to those findings.

1. The subject property is located at 16330 East Twelve Mile Road, in the City of Roseville and within Macomb County.
2. The subject property is further identified as parcel number 08-14-18-202-004.
3. The subject property is comprised of 2.9 acres and is improved with a residential dwelling and an attached garage.
4. Adjacent and contiguous to the subject property is parcel number 08-14-18-202-003 which is improved with Petitioner's church.
5. Petitioner purchased the contiguous improved parcels on March 30, 2018, for $600,000.
6. Petitioner owns the subject property and the adjacent contiguous improved (church) property.
7. Petitioner occupies the church as part of its operation of Fresh Start Ministries.
8. The subject property is owned by Petitioner, an ecclesiastical corporation, which is a religious organization pursuant to MCL 450.178.
9. Petitioner is a nonprofit 501(c)(3) exempt organization.
10. Petitioner is organized to engage in charitable, educational, missionary, philanthropic, and religious work.
11. Petitioner does not offer its charity on a discriminatory basis.
12. Petitioner brings people under the influence of education or religion, specifically the Christian Church.

[12] Tr, 47-48.

13. The subject's residential dwelling was previously used as a parsonage for the adjacent church building.
14. The subject's residential dwelling was previously exempt for 2018 and 2019.
15. The subject land is exempt from taxation for 2020 and 2021.
16. Petitioner's church is exempt from taxation for 2020 and 2021.
17. The subject's garage (attached to the residential dwelling) is exempt from taxation for 2020 and 2021.
18. The subject's attached garage is utilized as equipment/supply storage for Petitioner's church activities and services.
19. As of December 31, 2019, and December 31, 2020, the subject dwelling was uninhabitable.
20. The subject dwelling is utilized as equipment/supply storage for Petitioner's church activities and services.
21. Petitioner utilizes the subject dwelling "every week" for church activities and services.[13]
22. Petitioner uses the washer/dryer for clean clothing given to people on the street (as outreach).[14]

CONCLUSIONS OF LAW

The General Property Tax Act provides that "all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation."[15] "Exemption statutes are subject to a rule of strict construction in favor of the taxing authority."[16] It is also well-settled that a petitioner seeking a tax exemption bears the burden of proving, by a preponderance of the evidence, that it is entitled to the exemption.[17] MCL 211.7*o*(1) provides:

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[13] Tr, 32.
[14] Tr, 24
[15] MCL 211.1.
[16] *Huron Residential Servs for Youth, Inc v Pittsfield Charter Twp*, 152 Mich App 54,58; 393 NW2d 568 (1986).
[17] See *ProMed Healthcare v Kalamazoo*, 249 Mich App 490, 492; 644 NW2d 47 (2002).

> 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.

The Michigan standard for a charitable exemption is more rigorous than the federal standard. The fact that a petitioner may qualify for tax exempt status under federal law (i.e., Section 501(c)(3) of the Internal Revenue Code) creates no presumption in favor of an exemption from property taxes.[18] In *Wexford Med Group v Cadillac*,[19] the Supreme Court presented the test for determining if an organization is a charitable one under MCL 211.7*o* and stated:

1. The real estate 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 thereon are occupied by the claimant solely for the purposes for which it was incorporated.

First, with respect to ownership, there is no dispute that Petitioner is the owner of the subject property. Further, Petitioner utilizes all of the structures on the property. More specifically, Petitioner conducts services and programs in the church building. Likewise, the attached garage to the residential dwelling is used for storage. Further, the residential dwelling, in the midst of ongoing renovations, is equipped with a stove, refrigerator, and washer/dryer. The stove and refrigerator are used as part of Petitioner's food pantry outreach to the community. The washer/dryer are used to provide clean clothing to people on the street. Thus, the Tribunal concludes that Petitioner has "a regular physical presence on the property."[20]

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[18] See *Ladies Literary Club v City of Grand Rapids*, 409 Mich 748, 753 n 1; 298 NW2d 422 (1980); see also *American Concrete Institute v State Tax Comm*, 12 Mich App 595, 606; 163 NW2d 508 (1968), which states, "The Institute's exemption from Michigan ad valorem tax is not determinable by its qualification as an organization exempt from income tax under section 501(c)(3) of the internal revenue code of 1954, but by the much more strict provisions of the Michigan general property tax act . . . ."
[19] *Wexford Med Group v Cadillac*, 474 Mich 192, 203; 713 NW2d 734 (2006).
[20] *Liberty Hill Housing Corp v City of Livonia*, 480 Mich 44, 58; 746 NW2d 282 (2008).

Second, with respect to the charitable nature, there is no dispute that Petitioner is a non-profit charitable institution. The Tribunal has little trouble concluding that Petitioner is a nonprofit charitable institution.

The primary dispute in this matter is the use of the subject property, as Respondent contends that Petitioner does not use the property "solely for the purposes for which it was incorporated."[21] The relevant question is whether the property is "occupied in furtherance of and for the purposes for which plaintiff was incorporated. . . ."[22] In *Gull Lake Bible Conference Ass'n v Ross Twp*,[23] a case involving housing for a charitable institution, our Supreme Court explained that this inquiry is "largely governed by the purposes set forth in its Articles for its incorporation."[24]

The Tribunal concludes that Petitioner's use of the subject parcels is solely for the purposes for which it was incorporated. In the absence of Petitioner's Articles of Incorporation, Petitioner's by-laws enumerate articles for purpose and faith stating, "To minister to the needs of the members and others as the church is able to do so."[25] Respondent points out that Petitioner's evidence did not include articles of incorporation and reliance must be placed on Petitioner's exhibit P-4 which are the by-laws. Respondent argues that this document does not "enunciate" any purposes including the utilization of the residence as storage. To the contrary, one of the specific church committees is the "Properties Committee" which is responsible for **properties administration** ". . . to give attention to and study the condition and state of repair and appearance of the building and **grounds of the church** and equipment therein, making arrangements for repairs and improvement authorized by the church included in the church budget."[26] Petitioner's by-laws identify a numerous list of committees including music, youth, social/recreation, kitchen, ordination, education, outreach, flower, transportation, and ushers. This list of committees is consistent with the acknowledged services and activities testified to by Petitioner's Pastor. Further, the undisputed list of

[21] *Wexford*, 474 Mich at 203.
[22] *Oakwood Hosp Corp v Mich State Tax Comm*, 374 Mich 524, 530; 132 NW2d 634 (1965).
[23] *Gull Lake Bible Conference Ass'n v Ross Twp*, 351 Mich 269; 88 NW2d 264 (1958).
[24] *Id. at 275.*
[25] P-4, 1.
[26] P-4, 8.

services and activities is consistent with the Church's described supplies and equipment. In other words, the linkage from committees, to activities, to equipment, and to the subject property is compelling in light of MCL 211.7o. The subject dwelling is a building or other facility as stated in the statute.

> "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 are exempt from taxation under this act. Houses of public worship includes ***buildings or other facilities*** owned by a religious society and used predominantly for religious services or for teaching the religious truths and beliefs of the society." [bold and italics added]

The record as a whole supports the intended use of the subject property including the church, attached garage, residential dwelling, and underlying land. Respondent's legal analysis for a single improvement is inconsistent with the exempted church and attached garage. Said differently, analyzing the subject dwelling separately from the total property is nonsensical and contrary to the relevant statute. As noted, Petitioner has a weekly physical presence at the subject property. Again, the totality of the subject property is utilized for the consistent purposes as a religious organization.

Petitioner's religious services and activities include the use of the subject dwelling which is attached to the exempt garage. Again, the Tribunal notes that Respondent does not dispute that the church and underlying land are exempt.[27] Petitioner's purchase of the total property (adjoining improved parcels) is rational and logical for Petitioner's ongoing activities and services to the community. The church could not operate without the utilization of the dwelling and attached garage. And, as Petitioner's witness credibly testified, the dwelling, while uninhabitable, serves a vital role in the activities and services of the church. Petitioner's Pastor's testimony is persuasive in this regard. The subject dwelling is not habitable but is in the process of renovations. Again, the dwelling functions to facilitate Petitioner's community outreach regarding food preparation and storage (stove and refrigerator) and clothing laundering (washer/dryer) for homeless and street people. The dwelling also acts as storage for

[27] The assessor's disagreement with the Board of Review over the noted partial exemption is not convincing.

equipment, tools, and supplies for Petitioner's activities. The desire to make the subject dwelling habitable is consistent with Petitioner's ongoing purposes as a religious institution. In other words, Petitioner's need for the dwelling to serve a greater purpose than storage is evident.[28] All of the uses of the subject parcels support Petitioner's charitable goals of Christian education and character building. The use of the subject parcels is thus in accordance with Petitioner's by-laws. There is a history of the subject property utilized as a church and parsonage. The sales history as noted on the subject property record cards clearly denote past religious organizations. Therefore, Respondent's refutation over Petitioner's use of the residential dwelling fails in the context and application of MCL 211.7o. Petitioner's use of the total property is consistent with its stated purposes as a religious organization.

MCL 211.7s unconditionally exempts from ad valorem property taxation for all buildings and facilities owned by a religious society, so long as they are "used predominantly for religious services or for teaching the religious truths and beliefs of the society."[29] Again, Respondent does not dispute that Petitioner is a religious society, or that it owns the property, but contends that the residence is not entitled to an exemption because the residence is not a house of public worship and is not used predominantly for religious services or teachings. The Michigan Court of Appeals has held that a present use, and not a future intended use, is a necessary prerequisite to exemption under this statute.[30] Specifically, the Court held "that actual use of a building, not merely preparation for construction or even initiation of actual construction, is a prerequisite to an exemption from taxation under MCL § 211.7s. By the statute's own terms, a prerequisite to an exemption is that the house of public worship be 'used

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[28] In an unpublished MTT opinion, *Allen Creek Preschool v City of Ann Arbor* (MTT Docket No. 409603), the building in that case was also used for storage per the findings of fact, "Due to the significant renovations required to make the building useable for classroom space and the related expense, ACP made the decision to continue to use the subject building for storage of furniture, equipment and various records and build an addition to the primary preschool building instead."

[29] *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). *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).

[30] *See St Paul Lutheran Church v Riverview*, 165 Mich App 155, 161; 418 NW2d 412 (1987).

predominantly for religious services or for teaching the religious truths and beliefs of the society.'"[31]

In this regard, the residence or the garage would not qualify under 7s because any and all buildings under the statute must actually be used for religious services or teachings. If the subject was vacant, undeveloped land, the answer would be different because under *Institute in Basic Life Principles, Inc v Watersmeet Township*.[32] the relevant inquiry is "whether the entire property was used in a manner consistent with the purposes of the owning institution."[33] After a thorough analysis and review of prior case law, the Court concluded:

> Although the cases rejecting the quantum of use test involve educational institutions rather than houses of public worship, their reasoning applies here. We decline to invite the Tax Tribunal to apply the rigorous quantum of use test, finding that the test would unnecessarily intrude into the affairs of religious organizations. Rather, we adopt the criteria employed in *Nat'l Music Camp* and *McCormick Foundation* and ask whether the entire property was used in a manner consistent with the purposes of the owning institution. This test avoids undue entanglement in the province of religious entities, and more closely conforms with the requirement under the exemption statute that the property be used predominantly for teaching the religious truths of the society.[34]

At issue in that case, and in all of the cases from which the underlying reasoning was adopted, are parcels with substantial acreage, most of which were undeveloped, and only some of which were physically occupied or used. The Court noted the *Institute's* use of the lodge and conference center for religious seminars and worship

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[31] *Id.* (emphasis omitted).
[32] *Institute in Basic Life Principles, Inc v Watersmeet Township*, 217 Mich App 7, 19; 551 NW2d 1999 (1996).
[33] *Id.*
[34] *Id*. The validity of *Nat'l Music Camp v Green Lake Twp*, 76 Mich App 608; 257 NW2d 188 (1977), and *Kalamazoo Nature Center, Inc v Cooper Twp*, 104 Mich App 657; 305 NW2d 283 (1981), was called into doubt by the Michigan Supreme Court in *Liberty Hill Housing Corp v Livonia,* 480 Mich 44, 54; 746 NW2d 282 (2008). The Court in that case addressed the issue of what constitutes occupancy under MCL 211.7o. *Institute in Basic Life Principles* was not called into doubt, however, and unlike MCL 211.7s, which requires that property be owned by a religious society and used predominantly for religious services or for teaching the religious truths and beliefs of the society, MCL 211.7o requires that the property be owned and occupied by the exemption claimant solely for the purposes for which the claimant was incorporated.

services and made a specific finding that the property was used for religious purposes within the meaning of the statute.[35] The question presented was whether, in light of that finding, the exemption should extend to the entire property, including the undeveloped portions where no such activities took place.[36] In the present case, the subject dwelling is not being utilized for the prerequisite use for religious services or for teaching the religious truths and beliefs. Therefore, the subject dwelling is not entitled to exemption under MCL 211.7s.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that the subject property is entitled to an exemption under MCL 211.7*o* for the 2020 and 2021 tax years. The subject property's TCV, SEV, and TV for the tax year at issue are as stated in the Introduction section above.

JUDGMENT

IT IS ORDERED that the property's SEV and TV for the tax year(s) at issue are MODIFIED 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

[35] *Id*. at 17.
[36] *Id*. at 19.

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 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.[37] 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.[38] 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.[39] Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.[40]

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

[37] See TTR 261 and 257.
[38] See TTR 217 and 267.
[39] See TTR 261 and 225.
[40] See TTR 261 and 257.

filed more than 21 days after the entry of the final decision, it is an "appeal by leave."[41] A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.[42] The fee for certification is $100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.[43]

By

Entered: May 24, 2022

[41] See MCL 205.753 and MCR 7.204.
[42] See TTR 213.
[43] See TTR 217 and 267.