The Sanctuary of Swartz Creek Inc, Petitioner,	MICHIGAN TAX TRIBUNAL
v	MOAHR Docket No. 21-000005
City of Swartz Creek, Respondent.	Presiding Judge Patricia L. Halm

ORDER DENYING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION UNDER MCR 2.116(C)(8)

ORDER GRANTING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION UNDER MCR 2.116(C)(10)

FINAL OPINION AND JUDGMENT

INTRODUCTION

On March 30, 2021, the City of Swartz Creek (Respondent) filed a Motion requesting that the Tribunal enter summary disposition in its favor in the above-captioned case under MCR 2.116(C)(8) and (C)(10). In the Motion, Respondent contends that The Sanctuary of Swartz Creek Inc. (Petitioner) does not qualify for a property tax exemption as a house of public worship under MCL 211.7s for the 2019 tax year[1] because it was not the sole owner the subject property.[2]

On April 5, 2021, Petitioner filed a Response to the Motion. In the Response, Petitioner contends that it meets the requirements of MCL 211.7s because, even though

[1] In its Petition to the Tribunal, Petitioner asserts that Respondent had, and the Tribunal currently has, jurisdiction over the 2019 assessment as there had been a qualified error under MCL 211.53b(8)(f).
[2] The subject property is located at 7365 Miller Road, Swartz Creek, Michigan, and is known as Parcel No. 58-01-501-017.

the subject property is owned by Petitioner and two of its officers, this does not cloud Petitioner's ownership of the subject property.

The Tribunal has reviewed the Motion, the Response, and the evidence submitted and finds that Respondent's Motion for Summary Disposition under MCR 2.116(8) must be denied. The Tribunal further finds that granting Respondent's Motion for Summary Disposition under MCR 2.116(C)(10) is warranted.

RESPONDENT'S CONTENTIONS

On January 5, 2021, Petitioner filed a Petition with the Tribunal, asserting that it is entitled to a property tax exemption for the 2019 tax year under MCL 211.7s as a house of public worship. Under MCL 211.7s:

> 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. [Emphasis added.]

In its Motion for Summary Disposition, Respondent does not dispute that Petitioner is a religious society or that the subject property has always been utilized as a house of public worship. Nor does Respondent dispute that Petitioner is an owner of the subject property. Instead, Respondent contends that Petitioner is not entitled to the claimed exemption because the subject property was also owned during the time in question by two individuals.

Pursuant to a Warranty Deed, dated September 5, 2018, the subject property was transferred from the Hope Evangelical Lutheran Church of Swartz Creek to Petitioner and Kerry D. Lockrey and Kay A. Lockrey. The following year, on December

16, 2019, Kerry D. Lockrey and Kay A. Lockrey transferred their ownership interest in the subject property via a Quit Claim Deed to Petitioner.[3]

Respondent argues that one of the necessary elements of the exemption is proof that the real estate must be owned and occupied by the exemption claimant. [4] Respondent contends that while Kerry D. Lockrey and Kay A. Lockrey were owners of the subject property, they were not the exemption claimants as of the 2019 Tax Day.[5]

PETITIONER'S CONTENTIONS

Petitioner is incorporated as a Michigan non-profit, ecclesiastical corporation. Kerry D. Lockrey is Petitioner's Pastor-President, Secretary-Treasurer, and Registered Agent; Kay A. Lockrey is Petitioner's Director.

On July 30, 2018, Petitioner received a financing proposal from Dort Federal Credit to purchase the subject property. Pursuant to the proposal, Dort Federal Credit would finance the purchase of the subject property; however, pursuant to the proposal, Pastor Lockrey and Director Lockrey were required to personally guarantee the loan. Ultimately, Petitioner's Board approved the loan and both Pastor Lockrey and Director Lockrey were named as borrowers on the loan. On September 5, 2018, the subject property was conveyed via a Warranty Deed to Petitioner. "The Deed includes the names of Pastor Lockrey and Director Lockrey due to their personal guarantees."[6]

Petitioner contends that Respondent's argument is without merit and has been soundly rejected by the courts. According to Petitioner, "[t]he unambiguous language

---

[3] Given this, Respondent determined that the subject property was exempt for the 2020 tax year.
[4] See *Ladies Literary Club v City of Grand Rapids*, 409 Mich 748, 751; 298 NW2d 422 (1980).
[5] Pursuant to MCL 211.2(2), "The taxable status of persons and real and personal property for a tax year shall be determined as of each December 31 of the immediately preceding year, which is considered the tax day . . . ."
[6] Petitioner's Brief in Opposition to Respondent's Motion (Brief) at 3.

contained in MCL 211.7s makes no reference to deed requirements, only ownership." In support of the argument, Petitioner relies on *Rose Hill Center, Inc v Holly Township*,[7] wherein the Court stated that "[i]f the statutory language is clear and unambiguous, judicial construction is neither required nor permitted, and courts must apply the statute as written."[8]

Petitioner argues that because the term "owner" is not defined in the General Property Tax Act (GPTA),[9] it is appropriate to consult a dictionary. Pursuant to *Black's Law Dictionary*, an owner is "[s]omeone who has the right to possess, use, and convey something; a person in whom one or more interests are vested."[10] "Furthermore, ownership is proved when the religious society has possession, control, and dominion over the property."[11] Petitioner cites *Prophetic Word Ministries Inc v City of Saugatuck*[12] in support of this argument. Petitioner argues that naming Petitioner's officers "on the Deed in no way clouds Petitioner's ownership of the Subject Property and denial of the 211.7s exemption due to this runs afoul of established case law."[13]

According to Petitioner, "as of December 31, 2018 and throughout the 2019 tax year," the subject property was used "predominantly for religious services and for teaching [Petitioner's] religious truths and beliefs . . . ."[14] Because the subject property is owned by a religious society and was used as the statute requires, Petitioner asserts

---

[7] *Rose Hill Center, Inc v Holly Twp*, 244 Mich App 28; 568 NW2d 332 (1997).
[8] *Id*. at 32.
[9] MCL 211.1 et seq.
[10] *Black's Law Dictionary*, 10th ed.
[11] Petitioner's Brief at 5.
[12] *Prophetic Word Ministries Inc v City of Saugatuck,* unpublished per curiam opinion of the Court of Appeals, issued April 17, 2004 (Docket No. 313706).
[13] Petitioner's Brief at 5.
[14] Petitioner's Brief at 3.

that the subject property is exempt from ad valorem property taxes for the 2019 tax year.

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.[15] In this case, Respondent moves for summary disposition under MCL 2.116(C)(8) and (C)(10).

MCR 2.116(C)(8)

Motions under MCR 2.116(C)(8) are appropriate when "[t]he opposing party has failed to state a claim on which relief can be granted." The Court of Appeals has held that:

> A motion for summary disposition under MCR 2.116(C)(8) tests the legal sufficiency of a complaint. Under this subrule "[a]ll well-pleaded factual allegations are accepted as true and construed in a light most favorable to the nonmovant." When reviewing such a motion, a court must base its decision on the pleadings alone. In a contract-based action, however, the contract attached to the pleading is considered part of the pleading. Summary disposition is appropriate under MCR 2.116(C)(8) "if no factual development could possibly justify recovery." [16]

MCR 2.116(C)(10)

Summary disposition under MCR 2.116(C)(10) tests the factual support for a claim and must identify those issues about 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

---

[15] See TTR 215.
[16] *Liggett Restaurant Group, Inc v City of Pontiac*, 260 Mich App 127, 133; 676 NW2 633 (2003) (citations omitted).

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."[17] [Citation omitted.]

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.[18] The moving party bears the initial burden of supporting its position by presenting its documentary evidence for the court to consider.[19] The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists.[20] Where the burden of proof at trial on a dispositive 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.[21] If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted.[22]

CONCLUSIONS OF LAW

The Tribunal has carefully considered Respondent's Motion under MCR 2.116 (C)(8) and finds that denying the Motion is warranted. Respondent's Motion does not specifically address Petitioner's pleadings and, as such, it is unclear why Respondent believes the pleadings are deficient. To grant Respondent's motion, the Tribunal must find that Petitioner's pleadings are so untenable that they must be rejected because no

[17] *Lowrey v LMPS & LMPJ, Inc,* 500 Mich 1, 5; 890 NW2d 344 (2016).
[18] *Quinto v Cross and Peters Co*, 451 Mich 358, 362; 547 NW2d 314 (1996) (citing MCR 2.116(G)(5)).
[19] *Neubacher v Globe Furniture Rentals, Inc*, 205 Mich App 418, 420; 522 NW2d 335 (1994).
[20] *Id.*
[21] *McCart v J Walter Thompson USA, Inc*, 437 Mich 109, 115; 469 NW2d 284 (1991).
[22] *McCormic v Auto Club Ins Ass'n*, 202 Mich App 233, 237; 507 NW2d 741 (1993).

set of facts would support a finding for Petitioner. Having reviewed Petitioner's Petition, the Tribunal finds that it clearly exceeds the standards upon which dismissal would be appropriate under MCR 2.116(C)(8). Therefore, Respondent's Motion on this ground must be denied. The Tribunal has also carefully considered Respondent's Motion under MCR 2.116(C)(10) and, for the reasons set forth herein, finds that granting this Motion is warranted.

As discussed, the issue in this case is whether the subject property qualifies for a property tax exemption under MCL 211.7s as a house of public worship. To qualify as a house of public worship, the property must be "owned" by a religious society and "used predominantly for religious services or for teaching the religious truths and beliefs of the society."

In this case, there is no dispute that Petitioner is *an* owner of the subject property, or that the subject property is used predominantly for religious services or for teaching Petitioner's religious truths and beliefs. Instead, the dispute hinges on the word "owned." Respondent argues that, in addition to Petitioner, the subject property was also owned during the period in question by two individuals who do not qualify as "a religious society." Issues of statutory construction are questions of law. As Michigan's Supreme Court explained, under the time-honored rules of statutory construction, our paramount concern is to identify and give effect to the Legislature's intent.[23]

Pursuant to the Warranty Deed dated September 5, 2018, Petitioner and Kerry D. Lockrey and Kay A. Lockrey are owners of the subject property. Petitioner does not deny this fact; however, neither does Petitioner address the implications of Kerry D.

[23] *Wexford Medical Group v City of Cadillac*, 474 Mich 192, 204; 713 NW2d 734 (2006).

Lockrey's and Kay A. Lockrey's ownership. Rather, Petitioner attempts to draw the focus away from who "owned" the subject property by focusing instead on who "possessed" and "controlled" the property. In doing so, Petitioner skirts the real issue.

First, Petitioner argues that because the term "owner" is not defined in the statute, it is appropriate to consult a dictionary to define the term. While it is true that this term "owner" is not defined in MCL 211.7s, there are several other sections of the GPTA in which the term is defined. For example, MCL 211.7a(1)(d) defines "owner" as "the holder of legal title if a land contract does not exist, or the most recent land contract vendee." In pertinent part, MCL 211.7dd defines "owner," for those claiming a principal residence exemption under MCL 211.7cc, or a qualified agricultural property exemption under MCL 211.7ee, as: "(i) A person who owns property or who is purchasing property under a land contract"; or "(ii) A person who is a partial owner of property." To claim a poverty exemption under MCL 211.7u, an owner is required to "[p]roduce a deed, land contract, or other evidence of ownership of the property for which an exemption is requested if required by the supervisor or board of review." These sections of the GPTA have a common thread: ownership of real property requires legal title.

Petitioner turned to the definition of "owner" in *Black's Law Dictionary* to support its position. According to *Black's Law Dictionary*, an "owner" is "[s]omeone who has the right to possess, use, and convey something; a person in whom one or more interests are vested."[24] However, instead of considering the entire definition, Petitioner focused

[24] Petitioner's Brief at 5. Petitioner cited *Black's Law Dictionary* (10th ed); however, this is not the current version of the dictionary. The definition cited above was obtained from *Black's Law Dictionary* (11th ed).

solely on who has the right to possess, control and exercise dominion over the subject property and ignored the vested interest language.

In arguing that possession, control, and dominion determine ownership, Petitioner, by inference, would have one believe that Kerry D. Lockrey and Kay A. Lockrey cannot be owners of the subject property because the property is within Petitioner's possession, control, and dominion. This argument conveniently ignores the fact that, in addition to Petitioner, the Warranty Deed conveyed the subject property to Kerry D. Lockrey and Kay A. Lockrey, giving them the legal right to also possess and control the property. The fact that they may not have exercised these powers is meaningless and does not negate their legal interest. Merely possessing, controlling, and exercising dominion does not vest legal title in real property.[25]

Petitioner also relies on Michigan's Court of Appeals' decision in *Prophetic Word Ministries* for the definition of "owner." In that case, the Court held that "[o]wnership is proved when the religious society has possession, control, and dominion over the parsonage."[26] The Court cited *Twitchel v MIC Gen Ins Corp*,[27] in which the Court relied upon a dictionary definition of "owned" and noted that "possession, control, and dominion are the primary features of ownership[]."[28] Again, while they are "features," or signs of ownership; possession, control, and dominion do not vest legal title in real property.

In *Prophetic Word Ministries*, the petitioner requested an exemption under MCL 211.7s for property claimed to be used as a parsonage. On appeal, the respondent

[25] The old adage "possession is nine-tenths of the law" simply is not true in this regard.
[26] *Prophetic Word Ministries* at 3.
[27] *Twitchel v MIC Gen Ins Corp,* 469 Mich 524; 676 NW2d 616 (2004).
[28] *Prophetic Word Ministries* at 3, citing *Twichel* at 534-535.

argued that the only document evidencing the petitioner's ownership of the property was a deficient land contract. After deciding that the land contract provided sufficient evidence of the petitioner's ownership of the property, the Court considered whether the property was occupied as a parsonage. In making this determination, the Court stated, "[t]he record establishes that [the petitioner] was a religious society that owned the subject property by land contract . . . ."[29] In other words, it was the land contract that established ownership, not whether the petitioner had possession, control, and dominion the property. After reviewing the Court's decision, the Tribunal finds it neither persuasive nor on point as to the facts and circumstances of this case.

Petitioner also argues that "[t]he unambiguous language contained in MCL 211.7s makes no reference to deed requirements, only ownership."[30] This argument seems to suggest that the recorded Warranty Deed is meaningless, and that Petitioner should be deemed to have acquired ownership of the subject property through something akin to adverse possession. However, this argument runs afoul of the statute of frauds, which provides that:

> No estate or interest in lands, other than leases for a term not exceeding 1 year, nor any trust or power over or concerning lands, or in any manner relating thereto, shall hereafter be created, granted, assigned, surrendered or declared, unless by act or operation of law, or by a deed or conveyance in writing, subscribed by the party creating, granting, assigning, surrendering or declaring the same, or by some person thereunto by him lawfully authorized by writing.[31]

Thus, absent an act or operation of law, an interest in land can only be conveyed in writing. Petitioner has submitted no documentation evidencing the conveyance of

[29] *Prophetic Word Ministries* at 4.
[30] Petitioner's Brief at 5.
[31] MCL 566.106.

sole ownership of the subject property to Petitioner. Therefore, the September 5, 2018 Warranty Deed is controlling.

While the Warranty Deed conveys the subject property to "Kerry D. Lockrey and Kay A. Lockrey and The Sanctuary of Swartz Creek, In., a Michigan Non-Profit Corporation,"[32] it is silent as to the relationship between the grantees and the interests conveyed to each of them. In other words, do the three owners have a "tenancy in common,"[33] a "joint tenancy,"[34] a "tenancy by the entirety,"[35] or some other form of shared tenancy? According to the affidavit of Kerry D. Lockrey, he and Kay A. Lockrey are husband and wife.[36] Pursuant to Standard 6.7 of the Michigan Land Title Standards:

> If there are several grantees in a deed, two of whom are husband and wife, in the absence of a contrary intent expressed in the deed, the husband and wife are treated as one person and take one share as tenants by the entireties, as between themselves, and as tenants in common with the other grantees, each of whom takes one share.[37]

Therefore, in this case, the Warranty Deed created two types of tenancies: (1) a tenancy by the entireties between Kerry D. Lockrey and Kay A. Lockrey, as husband

---

[32] Petitioner's Exhibits, Tab 1.
[33] *Black's Law Dictionary* (11th ed) defines a "tenancy in common" as a "tenancy by two or more persons, in equal or unequal undivided shares, each person having an equal right to possess the whole property but no right of survivorship."
[34] *Black's Law Dictionary* (11th ed) defines "joint tenancy" as a "tenancy with two or more co-owners who are not spouses on the date of acquisition and have identical interests in a property with the same right of possession. • A joint tenancy differs from a tenancy in common because each joint tenant has a right of survivorship to the other's share (in some states, this right must be clearly expressed in the conveyance — otherwise, the tenancy will be presumed to be a tenancy in common)."
[35] *Black's Law Dictionary* (11th ed) defines "tenancy by the entirety" as a "common-law estate in which each spouse is seised of the whole of the property. • A tenancy by the entirety is based on the legal fiction that a husband and wife are a single unit . . . A joint tenancy can exist with any number of persons, while an estate by entirety can be held only by a husband and wife and is not available to any other persons. And it can be acquired only during the marriage. This estate has a right of survivorship, but upon the death of one spouse, the surviving spouse retains the entire interest rather than acquiring the decedent's interest."
[36] Petitioner's Exhibits, Tab 2.
[37] Standard 6.7, citing MCL 554.44 and 554.45, and *Fullagar v Stockdale*, 138 Mich 363; 101 NW 576 (1904).

and wife; and (2) a tenancy in common between Petitioner and Kerry D. Lockrey and Kay A. Lockrey, as husband and wife. In other words, Petitioner owns an undivided one-half interest in the subject property, while Kerry D. Lockrey and Kay A. Lockrey, as husband and wife, also own an undivided one-half interest in the subject property.

Having determined that Kerry D. Lockrey and Kay A. Lockrey own an undivided one-half interest in the subject property, it must be determined whether they are "religious societies" as required under MCL 211.7s. In *Institute in Basic Life Principles v Watersmeet Township*,[38] the Court of Appeals held that:

> The statute does not define the term "religious society," although the usage of the term in the second quoted sentence suggests that the key test is whether an organization or association engages in teaching religious truths and beliefs. This same inference can be drawn from the general corporation act, which also uses the term:
>
> Any 3 or more persons may incorporate a Sunday school society, or *other special religious society or union, not being a church, but having for its object the teaching of religious principles, or the associating together for religious work.* The incorporators shall subscribe articles similar to those prescribed for non-profit corporations generally, which articles shall also contain any special conditions or distinguishing principles upon which such corporation is founded, and, if connected with some organized church, the name of the church and a statement of the extent to which such church may exercise superintendence over the affairs of or discipline of the members of such Sunday school or other corporation. The corporations referred to in this section as Sunday schools or special religious societies, shall have all the rights, privileges, immunities and powers granted by this act to non-profit corporations generally in their secular affairs; and in their religious affairs they shall be governed solely by their articles and by-laws, and the system of discipline therein adopted. [M.C.L. § 450.186; M.S.A. § 21.187.]
>
> We conclude from these statutory provisions that an association or organization qualifies as a "religious society" for purposes of the house of public worship tax exemption if its predominant purpose and practice include teaching religious truths and beliefs.[39]

---

[38] *Institute in Basic Life Principles v Watersmeet Township*, 217 Mich App 7; 551 NW2d 199 (1996).
[39] *Id*. at 13-14.

Thus, to qualify as a "religious society," a claimant must be an organization or association. It stands to reason that an individual person cannot be a "society," which is defined by *Black's Law Dictionary* as a "community of people, as of a country, state, or locality, with common cultures, traditions, and interests . . . an association or company of persons (usu. unincorporated) united by mutual consent, to deliberate, determine, and act jointly for a common purpose . . . ."[40]

According to Petitioner, Kerry D. Lockrey is Petitioner's Pastor-President, Secretary-Treasurer and Registered Agent, and Kay A. Lockrey is Petitioner's Director. However, Kerry D. Lockrey and Kay A. Lockrey own the subject property as individuals. If, for some reason, they were to be divested of these positions, they would still own the subject property. Moreover, Kerry D. Lockrey and Kay A. Lockrey hold positions within a religious society and are not religious societies in and of themselves.

The clear and unambiguous language of MCL 211.7s provides that to qualify for an exemption as a house of public worship or a parsonage, the property must be owned by a religious society. While the statute does not prohibit multiple owners, if there are multiple owners, they must all be religious societies. The statute simply does not permit the property to be owned in part by a religious society and in part by a legal entity, such as an individual or a corporation, that is not a religious society. Because Kerry D. Lockrey and Kay A. Lockrey are owners of the subject property and not religious societies as required under MCL 211.7s, the subject property does not qualify for a property tax exemption under MCL 211.7s for the 2019 tax year.

[40] *Black's Law Dictionary* (11th ed).

According to Petitioner, in purchasing the subject property, the Commercial Loan Agreement and the Promissory Note required Kerry D. Lockrey and Kay A. Lockrey "to be named as 'Borrower' pursuant to their personal guarantees . . . The Deed includes the names of Pastor Lockrey and Director Lockrey due to their personal guarantees."[41] The reasons why their names were included on the Deed are inconsequential. Even if this were of some significance, Petitioner has not explained why this was no longer the case when, a little more than a year later, on December 16, 2019, they were able to execute a Quit Claim Deed conveying their interests in the subject property to Petitioner.

Finally, Petitioner argues that "naming of officers of Petitioner on the Deed in no way clouds Petitioner's ownership of the Subject property . . . ."[42] The Tribunal agrees. According to *Black's Law Dictionary*, a "cloud on title" is "[a] defect or potential defect in the owner's title to a piece of land arising from some claim or encumbrance, such as a lien, an easement, or a court order."[43] Clearly, having more than one owner does not result in a cloud on a property's title.

In conclusion, the Tribunal finds that the subject property was not owned by a religious society on December 31, 2018. Therefore, the subject property is not entitled to a property tax exemption for the 2019 tax year under MCL 211.7s. Because there are no genuine issues of material fact, granting Respondent's Summary Disposition Motion under MCR 2.116(C)(10) is warranted.

---

[41] Petitioner's Brief at 3.
[42] *Id*. at 5.
[43] *Black's Law Dictionary* (11th ed).

JUDGMENT

IT IS ORDERED that Respondent's Motion for Summary Disposition under MCR 2.116(C)(8) is DENIED.

IT IS FURTHER ORDERED that Respondent's Motion for Summary Disposition under MRC 2.116(C)(10) is GRANTED.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax year 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.[44] 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.

---

[44] See MCL 205.755.

Pursuant to MCL 205.737, interest shall accrue (i) after December 31, 2018 through June 30, 2019, at the rate of 5.9%, (ii) after June 30, 2019, through December 31, 2019, at the rate of 6.39%, (iii) after December 31, 2019, through June 30, 2020, at the rate of 6.40%, iv) after June 30, 2020, through December 31, 2020, at the rate of 5.63%, and (v) 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.

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.

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

By Patricia L. Haem

Entered: February 2, 2022

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