Ultra Manufacturing USA Inc,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 21-003119

Michigan Department of Treasury,
Respondent.

Presiding Judge
Patricia L. Halm

ORDER REMOVING STIPULATION FOR DISMISSAL FROM ABEYANCE

ORDER GRANTING SUMMARY DISPOSITION IN FAVOR OF PETITIONER

FINAL OPINION AND JUDGMENT

The Tribunal has reviewed the file in the above-captioned case and finds that Petitioner filed this appeal disputing the tax and interest assessed in Final Assessment Nos. VA4WN0Q and VA4WN0S, which were issued by Respondent on June 14, 2021. On January 6, 2022, the parties filed a Stipulation for Dismissal, requesting that this matter be dismissed with prejudice and without costs. On January 13, 2022, the Tribunal issued an Order placing the Stipulation for Dismissal in abeyance and requesting additional information. Specifically, the parties were ordered to explain whether the assessments were being dismissed, or whether they had been adjusted to an agreed amount. On January 13, 2022, the parties filed a response to the Tribunal's Order. In the response, the parties explained that they have agreed that the assessments are to be cancelled in full.

MCR 2.116(I)(1) states that "if the pleadings show that a party is entitled to judgment as a matter of law, or if the affidavits or other proofs show that there is no genuine issue of material fact, the court shall render judgment without delay." Given that Respondent does not dispute that the Final Assessments were in error and has further indicated that the Final Assessments are to be cancelled in full, the Tribunal finds that summary disposition in favor of Petitioner is appropriate.

IT IS ORDERED that the Stipulation for Dismissal is REMOVED FROM ABEYANCE.

IT IS FURTHER ORDERED that Summary Disposition in favor of Petitioner is GRANTED.

IT IS FURTHER ORDERED that Final Assessment Nos. VA4WN0Q and VA4WN0S are CANCELLED.

IT IS FURTHER ORDERED that Respondent shall cause its records to be corrected to reflect the taxes, interest, and penalties within 20 days of entry of this Final Opinion and Judgment.

IT IS FURTHER ORDERED that Respondent shall collect the affected taxes, interest, and penalties or issue a refund as required by this Opinion within 28 days of entry of this Final Opinion and Judgment.

This Opinion 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.

Entered: January 24, 2022 By Patricia L. Haem
plh