CJG LLC d/b/a Golden Refrigerant,
Petitioner,

v

City of Lincoln Park,
Respondent.

MICHIGAN TAX TRIBUNAL

MOAHR Docket No. 22-000374

Presiding Judge
Marcus L. Abood

FINAL OPINION AND JUDGMENT

ORDER DENYING RESPONDENT'S MOTION FOR INVOLUNTARY DISMISSAL

INTRODUCTION

On April 19, 2023, Petitioner filed a Motion for Summary Disposition under MCR 2.116(C)(10) and TTR 215. In pertinent part, Petitioner contended that the subject personal property qualifies as eligible manufacturing personal property (EMPP) as new or previously existing personal property under MCL 211.9(m)(1) used in industrial processing or in the alternative, exempt as direct integrated support under MCL 211.9(m)(6)(c). The subject property consists of 914 cylinders which are used to store refrigerants at the Lincoln Park facility. Further, there is no other personal property located at the subject facility.

On May 10, 2023, Respondent filed a response to the motion. In pertinent part, Respondent argued that the subject personal property does not qualify as EMPP under MCL 211.9m and MCL 211.9n. The subject's cylinders, refrigerant reclamation, subject building lease, and storage locations are at issue. Respondent questioned Petitioner's reclamation process with case law analysis and citation.[1] The removal of certain impurities does not equate to a change that constitutes a conversion or conditioning under MCL 205.54t or MCL 205.94o. Further, there is a difference between reclamation and recycling. Respondent also questioned Petitioner's sale of refrigerants that otherwise appears to be part of an exchange program. Lastly, Respondent refuted that the Lincoln Park site leased by Petitioner constitutes an industrial processing site.

On June 27, 2023, the Tribunal issued a decision denying Petitioner's Motion for Summary Disposition. The issues raised in Petitioner's motion include outstanding

[1] *Bechman Production Services, Inc. v Department of Treasury*, 202 Mich App 342; 508 NW2d 178 (1993).

questions of fact that may only be resolved by the Tribunal after a full and fair hearing which the parties examine each other's evidence.

On July 5, 2023, a virtual hearing was held in this matter. Petitioner, CJG, d/b/a Golden Refrigerant, appeals ad valorem property tax assessments levied by Respondent, City of Lincoln Park, against parcel number 82-45-999-5090-020 for the 2022 tax year. Jason C. Long, Attorney, on behalf of Petitioner. Seth A. O'Loughlin, Attorney, appeared on behalf of Respondent. Petitioner's witness was Carl Grolle. Respondent did not present any witnesses.

Based on the evidence, testimony, and case file, the Tribunal finds that the true cash value (TCV), state equalized value (SEV), and taxable value (TV) of the subject property are as follows:

Parcel Number: 82-45-999-5090-020

Year	TCV	SEV	TV
2022	$499,400	$249,700	$249,700

PETITIONER'S CONTENTIONS

Petitioner's contentions of TCV, SEV, and TV are as follows:

Parcel Number: 82-45-999-5090-020

Year	TCV	SEV	TV
2022	$0	$0	$0

Petitioner asserts that the subject personal property qualifies as EMPP and is exempt from taxation. The subject personal property amounts to 914 cylinders which are part of the industrial processing for refrigerants. Petitioner uses two sets of processes to reclaim or repurify refrigerants. The first step is removing contaminants by a form of distillation which is completed within 30-45 days. The second step involves a proprietary process that uses the concept of fractional distillation commonly used in the chemical industry.[2] Petitioner's processes change the composition of refrigerants by removing the contaminants. The result makes the refrigerants suitable for reuse. The new refrigerant is always put in a new cylinder.[3] The refined product is then sold to refrigerant wholesalers (who sell to mechanical contractors and heating/cooling technicians). Petitioner does some direct sales, but it is not a major portion of its business. Petitioner is also involved in an exchange program, but all of the cylinders located at the Lincoln Park location are not part of this program.

Petitioner contends that the only personal property located at the 1490 and 1500 John A. Papalas Drive in Lincoln Park is the 914 refrigerant cylinders. Petitioner leases out space at this location.

[2] Tr, 26-30.
[3] Tr, 42.

Petitioner refutes Respondent's application of the *Beckman* [4] case. The definition discussed by the Court in that case is different than the definition applied to in Petitioner's claim for an exemption. Petitioner believes that under Environmental Protection Agency (EPA) standards both reclamation and recycling are quite similar even though Petitioner contends that reclaiming is a much more stringent and intense process.

PETITIONER'S ADMITTED EXHIBITS

P-1: Articles of Organization, CJG, LLC.
P-2: Assignment of Membership Interest by Gift, dated October 12, 1998.
P-3: Certificate of Renewal of Assumed Name for CJG, LLC.
P-5: EPA Letter dated December 1, 1995.
P-6: EPA Letter dated June 17, 2014.
P-7: Lease, dated July 1, 2014, for 31800 Industrial Road, Livonia, Michigan 48152.
P-8: Subject Interior Photographs, 31800 Industrial Road, Livonia, Michigan 48152.
P-9: Lease Agreement, dated November 29, 2018, Lincoln Tech Center.
P-10: Specification sheet, Worthington Industries, refrigerant recovery cylinders.
P-12: Interior Photographs for Lincoln Tech Center, 1490 John A. Papalas Drive, Lincoln Park, Michigan.
P-13: EMPP Claim (Form 5278), dated February 23, 2022.
P-14: EMPP Denial, undated.

PETITIONER'S WITNESSES

Petitioner's witness, Carl Grolle, is the principal of CJG, LLC (Golden Refrigerant). He described the process for refrigerant reclamation. Different equipment uses refrigerants including air conditioning units for buildings as well as temperature control for industrial processing, medical facilities, and bakeries.[5] Petitioner handles, collects, removes, and purifies contaminants to new refrigerants for redistribution. There are roughly 60 refrigerant reclaimers certified by the Environmental Protection Agency (EPA) in the United States. Petitioner is one of six businesses which work on a nationwide basis.

RESPONDENT'S CONTENTIONS

The property's TCV, SEV and TV, as confirmed by the BOR, are as follows:

Parcel Number: 82-45-999-5090-020

Year	TCV	SEV	TV
2022	$499,400	$249,700	$249,700

[4] *Beckman Production Services, Inc. v Department of Treasury*, 202 Mich App 342; 508 NW2d 178 (1993).
[5] Tr, 17.

Respondent argues that Petitioner's EMPP is questionable for many reasons. The confusion over ownership and leasing between 31800 Industrial Drive in Livonia and warehousing spaces at 1490 and 1500 John A. Papalas Drive in Lincoln Park is confusing. Further, the lack of a certificate of occupancy for the subject building is also baffling.

Respondent also contends that Petitioner has not provided original costs for the alleged industrial personal property or provided calculations in support of greater than fifty percent (50%) for direct integrated support. Documentation provided by Petitioner is inconsistent for the identified cylinders.

Respondent further asserts that Petitioner's activities of removing pollutants from a process does not meet the definition at issue in this case. Respondent references the Court of Appeals published decision in *Beckman* where sediment from pipes was deemed not constitute industrial processing.

Lastly, Petitioner has failed to distinguish the definition of reclamation versus the definition of recycling from its EPA guidelines and requirements.

RESPONDENT'S ADMITTED EXHIBITS

R-3: Lincoln Park Cylinder Spreadsheet.
R-9: Commercial Certificate of Occupancy Application.
R-10: Certificate of Occupancy.
R-11: EPA Definition, Section 608.

RESPONDENT'S WITNESSES:

None.

FINDINGS OF FACT

1. CJG Holdings, LLC owns the subject property located at 1490 and 1500 John A. Papalas Drive, Lincoln Park, Michigan.
2. CJG Holdings, LLC leases the subject property to Petitioner, CJG, LLC.[6]
3. Petitioner is an EPA certified refrigerant reclaimer.
4. Petitioner leases space and stores contaminated refrigerant (waiting to be processed) at 1490 and 1500 John A. Papalas Drive in Lincoln Park.[7]
5. Petitioner leases space at 31800 Industrial Road, in Livonia.
6. Ninety-Five percent (95%) of Petitioner's business is with wholesalers.[8]

[6] Pet's Exh P-7.
[7] Tr, 44-45 and Pet's Exh P-9.
[8] Tr, 52.

7. Petitioner receives a container with Refrigerant R-22. Once the pollutants are removed, the end product remains Refrigerant R-22. In other words, chemical components and composition remain the same.[9]
8. Petitioner has two other holding facility sites to store and hold cylinders. Petitioner uses leased warehouses to store equipment and to keep it away from the chemical processing.[10]
9. Petitioner's office includes billing staff, a production staff, and a shipping/receiving staff. Each group prepares spreadsheet information.[11]
10. Petitioner's spreadsheet (Respondent's Exhibit R-3) was just pulled together from other spreadsheets.[12]
11. Petitioner did not submit an asset list disclosing all personal property for the calculation of direct integrated support.
12. Petitioner did not submit original costs for personal property including refrigerant cylinders.
13. Petitioner did not submit a calculation of its total personal property proving greater than 50% in direct integrated support.
14. Petitioner's photographic evidence[13] depicts pallets, vats, cylinders, containers, machinery, equipment, and tools located at Petitioner's properties.

CONCLUSIONS OF LAW

A proceeding before the Tax Tribunal is original, independent, and de novo.[14] The Tribunal's factual findings must be supported "by competent, material, and substantial evidence."[15] "Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence."[16]

The issue in this matter is whether Petitioner's personal property qualifies for a property tax exemption pursuant to MCL 211.9m or 9n. The petitioner must prove, by a preponderance of the evidence, that it is entitled to an exemption.[17]

The parties disagree as to whether the personal property at issue is exempt from ad valorem property taxes as qualified new personal property and qualified existing personal property. "In general, tax exemption statutes are to be strictly construed in

[9] Tr, 57-58.
[10] Tr, 64. Petitioner's testimony infers that processing takes place at "other locations" where cylinders and cannisters are required to be separated from processing operations.
[11] Tr, 66.
[12] Tr, 67-68.
[13] Pet's Exh P-8 and P-12.
[14] MCL 205.735a(2).
[15] *Dow Chemical Co v Dep't of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).
[16] *Jones & Laughlin Steel Corp, supra* at 352-353.
[17] *ProMed Healthcare v Kalamazoo*, 249 Mich App 490; 644 NW2d 47 (2002).

favor of the taxing authority."[18] The petitioner must prove, by a preponderance of the evidence, that it is entitled to an exemption.[19]

Only qualified new personal property and qualified previously existing personal property are eligible for a personal property tax exemption under ESA. "Qualified new personal property for which an exemption has been properly claimed … is exempt from the collection of taxes under this act. … 'New personal property' means property that was initially placed in service in this state or outside of this state after December 31, 2012 or that was construction in progress on or after December 31, 2012 that had not been placed in service in this state or outside of this state before 2013. … 'Qualified new personal property' means property that … [i]s (EMPP) [and] [i]s new personal property."[20] "Qualified previously existing personal property for which an exemption has been property claimed … is exempt from the collection of taxes under this act. … 'Qualified previously existing personal property' means personal property that … [i]s (EMPP) [and] [w]as first placed in service within this state or outside this state more than 10 years before the current calendar year."[21]

EMPP is defined as:

> All personal property located on occupied real property if that personal property is predominantly used in industrial processing or direct integrated support. … Personal property located on occupied real property is predominantly used in industrial processing or direct integrated support if the result of the following calculation is more than 50%: (i) Multiply the original cost of all personal property that is subject to the collection of taxes under this act and all personal property that is exemption from the collection of taxes under sections 7k, 9b, 9f, 9n, and 9o and this section that is located on that occupied real property and that is not construction in progress by its percentage of use in industrial processing or in direct integrated support. For an item of personal property that is used in industrial processing, its percentage of use in industrial processing shall equal the percentage of the exemption the property would be eligible for under section 4t of the general sales tax act, 1933 PA 167, MCL 205.54t, or section 4o of the use tax act, 1937 PA 94, MCL 205.94o. … (ii) Divide the result of the calculation under subparagraph (i) by the total original cost of all personal property [included in the calculation under subparagraph (i)].[22]

Direct integrated support means any of the following:

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[18] *Michigan United Conservation Clubs v Lansing Twp*, 423 Mich 661, 664; 378 NW2d 737 (1985); *Ladies Literary Club v Grand Rapids*, 409 Mich 748, 753-754; 298 NW2d 422 (1980).
[19] *ProMed Healthcare v Kalamazoo*, 249 Mich App 490; 644 NW2d 47 (2002).
[20] MCL 211.9m.
[21] MCL 211.9n.
[22] MCL 211.9m(8)(c).

> (i) Research and development related to goods produced in industrial processing and conducted in furtherance of that industrial processing.
> (ii) Testing and quality control functions related to goods produced in industrial processing and conducted in furtherance of that industrial processing.
> (iii) Engineering related to goods produced in industrial processing and conducted in furtherance of that industrial processing.
> (iv) Receiving or storing equipment, materials, supplies, parts, or components for industrial processing, or scrap materials or waste resulting from industrial processing, at the industrial processing site or at another site owned or leased by the owner or lessee of the industrial processing site.
> (v) Storing of finished goods inventory if the inventory was produced by a business engaged primarily in industrial processing and if the inventory is stored either at the site where it was produced or at another site owned or leased by the business that produced the inventory.
> (vi) Sorting, distributing, or sequencing functions that optimize transportation and just-in-time inventory management and material handling for inputs to industrial processing.[23]

Original cost is defined as:

> [T]he fair market value of personal property at the time of acquisition by the first owner. There is a rebuttable presumption that the acquisition price paid by the first owner for personal property reflects the original cost of that personal property. The department of treasury may provide guidelines for 1 or more of the following circumstances: (i) Determining original cost of personal property when the actual acquisition price paid by the first owner for personal property is not determinative of the original cost of that personal property. (ii) Estimating original cost of personal property when the actual acquisition price paid by the first owner for the personal property is unknown. (iii) Adjusting original cost of personal property when the personal property is idle, is obsolete or has material obsolescence, or is surplus.[24]

In order to reach the conclusion that the parcel at issue qualified for the ad valorem tax exemption in this case, Petitioner must prove the mathematical calculation established by MCL 211.9m(8)(c) is satisfied. At minimum, this formula requires the Tribunal to determine: (i) what personal property was and was not located at Petitioner's occupied real property[25] as of tax day, (ii) whether that personal property is of the type required to be included in the EMPP calculation, (iii) the original cost of all personal property included in the EMPP calculation, and (iv) the

[23] MCL 211.9m(8)(b).
[24] MCL 211.9m(8)(h).
[25] MCL 211.9m(8)(g).

percentage of use in industrial processing or direct integrated support of all personal property included in the EMPP calculation.

The Tribunal finds that Petitioner did not meet its burden of proof to qualify for a personal property tax exemption under MCL 211.9m or MCL 211.9n for the 2022 tax year due to its failure to establish accurate values for several of these elements by a preponderance of the evidence.

As noted in the Findings of Fact, the evidence does not support Petitioner's claim for an EMPP exemption. For the reasons set forth, Petitioner's lack of evidence does not support this personal property exemption.

First, the focus on just 914 refrigerant cylinders does not square with Petitioner's alleged industrial processing. Said differently, these cylinders are not the sole personal property in the alleged industrial processing. In other words, 914 cylinders alone do not satisfy industrial processing. Other machinery and equipment must surely be involved in the claimed industrial processing. Petitioner's witness and photographic evidence illustrated extensive personal property. Claiming cylinders as industrial processing outside of all other personal property is illogical. Petitioner's alleged industrial processing encompasses all types of equipment, machinery, and tools which are illustrated in Petitioner's photographic evidence. The storage of refrigerant (pure or contaminated) in cylinders by itself does not constitute an industrial process. The Tribunal is not persuaded that Petitioner's personal property considered for this exemption amounts to just refrigerant cylinders.

Second, Petitioner failed to present original costs for personal property alleged to be integral to an industrial process. Moreover, the EMPP Claim (Form 5278) with the combined personal property statement is insufficient to understand all of Petitioner's personal property. In other words, a total asset list was not provided to delineate Petitioner's personal property. A full disclosure of all personal property to distinguish between industrial and non-industrial items is fundamental to statutorily prescribed steps for this exemption. Given the elaborate nature of Petitioner's business, the Tribunal is not persuaded that the only personal property applicable to this exemption claim is Petitioner's cylinders.

Third, without a complete personal property list from Petitioner, the Tribunal can neither assume or ascertain a calculation of greater than 50% devoted to EMPP or industrial processing. The statutorily prescribed mathematical formula is set in place for this reason. Direct integrated support pertains to the totality of a property owner's personal property. Petitioner has failed to demonstrate or calculate that 914 cylinders alone are greater than 50% of a total asset list (which was not provided by Petitioner). Again, Petitioner's photographic evidence depicts machinery, equipment, tools, vats, pallets, and various cylinders presumably involved in an alleged industrial processing operation. Petitioner's increased business and corresponding need for warehousing space indicates unaccounted real and personal property. Again, the Tribunal is unable to

understand Petitioner's real and personal property which has not been properly disclosed for this exemption.

Fourth, Petitioner failed to articulate the definitions of recycling and reclaiming in support of its position for industrial processing. Further, Petitioner's witness was unable to prove how the term "direct integrated support" applies in the context of its refrigerant reclaiming business.[26] Conclusory or indirect inferences that recycling and reclaiming are synonymous do not prove entitlement to the exemption claim for industrial processing and/or direct integrated support.

Fifth, as questioned by Respondent, Petitioner's specific location for the storage of cylinders is unclear. Petitioner's owner admitted that he is unable to keep up with growing business and utilizes other spaces for the storage of cylinders. Petitioner failed to articulate its "other warehouse spaces" and presumably all other personal property item storage. With an overflow of incoming contaminant refrigerants, Petitioner leases space at other locations to store contaminated refrigerant while waiting to be processed.[27] Petitioner's lease at Lincoln Tech Center, 1490 John A. Papalas Drive, Lincoln Park, Michigan was questioned by Respondent. Aside from an issue of a certificate of occupancy, Petitioner's reliance on "other sites" to store refrigerant cylinders is not cogent. Specifically, this vague reference to other locations and facilities does not bolster Petitioner's personal property at the subject location. The basis for the Essential Services Assessment (ESA) and EMPP is the complete disclosure of all personal property utilized for the claimed exemption.

In total, Petitioner's refrigerant operations appear to be quite complex. However, the presumption that the refrigerant operations are industrial processing and/or direct integrated support fails without having a full understanding of Petitioner's cumulative personal property at 1490 John A. Papalas Drive, Lincoln Park; 31800 Industrial Drive, Livonia; and "other warehouse" locations. Petitioner failed to disclose the other warehouse locations and specifically what is stored at those locations. For the reasons stated above, Petitioner does not qualify for an EMPP exemption under MCL 211.9m and MCL 211.9n.

MOTION FOR INVOLUNARY DISMISSAL

At the close of Petitioner's case-in-chief, Respondent moved for involuntary dismissal on the grounds that Petitioner failed to meet its burden of proof in this appeal. In deciding whether to grant Respondent's Motion for Involuntary Dismissal, it must first be determined whether Petitioner met its burden of going forward with the evidence. Unfortunately, there is no bright line test in this regard.[28] Given this, a review of relevant case law is in order.

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[26] Tr, 72-73.
[27] Tr, 44.
[28] There is guidance in other areas of the law. For example, see *Meagher v Wayne State University*, 222 Mich App 700; 565 NW2d 401 (1997), a case involving age discrimination and a motion for directed verdict.

In *Eastwick Square Townhouse Cooperative v City of Roseville*,[29] the Tribunal barred the petitioner from utilizing the income-capitalization approach set forth in its valuation disclosure. However, the Tribunal gave the petitioner another opportunity to present evidence to prove that the property has been over assessed. After the petitioner failed to submit additional valuation evidence, the Tribunal held that "Petitioner's evidence is insufficient to meet its primary burden to go forward with competent evidence to establish the true cash value of the subject property and that Petitioner cannot meet the ultimate burden of persuasion as required by MCL 205.737(3)." With this, the Tribunal granted the respondent's motion to dismiss. Ultimately, the Tribunal's decision was upheld.

In *Jones & Laughlin Steel Corp v City of Warren*,[30] the petitioner submitted an appraisal of the property at issue. The Tribunal held that the "petitioner did not present sufficient evidence to allow it to make an independent determination of true cash value and that petitioner therefore had failed to meet its burden of proof."[31] Ultimately, the Tribunal accepted the respondent's value, "apparently for the reason that petitioner had not met its burden of proof."[32] In reversing the Tribunal's decision, the Court held that:

> The tribunal further erred in failing to make an independent determination of the true cash value of the property. The tribunal apparently believed that no such determination was necessary after it concluded that petitioner had failed to meet its burden of proof and dismissed petitioner's appeal. The tribunal correctly noted that the burden of proof was on petitioner, M.C.L. § 205.737(3); M.S.A. § 7.650(37)(3). This burden encompasses two separate concepts: (1) the burden of persuasion, which does not shift during the course of the hearing, and (2) the burden of going forward with the evidence, which may shift to the opposing party. The tribunal's decision, however, seems analogous to the entry of a directed verdict upon the failure of a plaintiff's proofs. To the extent this analogy may be accurate in this case, the entry of judgment against petitioner for its failure to provide *sufficient* evidence was erroneous because, while petitioner may not have met its burden of persuasion, it did meet its burden of going forward with evidence.[33] (Emphasis added.)

Thus, *Eastwick Square* and *Jones & Laughlin* are examples of the parameters to use in determining whether a petitioner has met its burden of going forward with the evidence. One the one hand, the petitioner in *Eastwick Square* presented no credible or reliable evidence of the property's TCV. On the other hand, the petitioner in *Jones & Laughlin*

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[29] *Eastwick Square Townhouse Cooperative v City of Roseville*, unpublished per curiam opinion of the Court of Appeals, issued August 12, 2024 (Docket No. 309538). The Tribunal recognizes that while unpublished opinions of the Court of Appeals are not binding precedent, they may be considered instructive or persuasive authority. See *Paris Meadows, LLC v City of Kentwood*, 287 Mich App 136, 145, fn 3; 783 NW2d 133 (2010). In this case, the Tribunal finds the Court's decision instructive.
[30] *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348; 483 NW2d 416 (1992).
[31] *Id*. at 352.
[32] *Id*.
[33] *Id*. at 354-355.

presented sufficient evidence to meet its burden of going forward with the evidence, but not enough to meet its burden of persuasion.

In *Great Lakes Division of National Steel v City of Ecorse, et al,*[34] respondent River Rouge contended that the Tribunal "erred in failing to consider the option of dismissal for failure of any party to meet its burden of proof."[35] The Court explained that "River Rouge's arguments on appeal largely concern the reliability and weight of the evidence . . . ."[36] Ultimately, the Court held that the petitioner met its burden of going forward with the evidence.

In *President Inn Properties LLC v City of Grand Rapids*,[37] the Court held that "[e]ven on the failure of a party's evidence that a property's assessed valuation is lower than that on the rolls, the burden of going forward with the evidence may shift to the opposing party."[38] Thus, under *President Inn*, a petitioner does not even have to establish that the property is over-assessed to meet its burden of going forward with the evidence.

After considering the testimony of Petitioner's witness and weighing the evidence in the record, the Tribunal finds that Petitioner provided sufficient evidence to meet its burden of going forward with the evidence. Petitioner presented the testimony of Mr. Carl Grolle, owner and president of Golden Refrigerant. Mr. Grolle testified extensively about Petitioner's operations and the testimony and Petitioner's admitted exhibits were sufficient to meet the burden of going forward. Respondent's motion for involuntary dismissal is denied. As previously discussed, and reasoned, Petitioner's appeal fails based on the merits of the evidence in this case. The Tribunal will not reiterate its conclusions here.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that Petitioner's evidence is not more persuasive than Respondent's questions regarding the subject's EMPP. Simply, Petitioner failed to identify all of its personal property relative to industrial processing and/or direct integrated support for an EMPP exemption. 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 at issue are AFFIRMED 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

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[34] *Great Lakes Division of National Steel v City of Ecorse, et al,* 227 Mich App 379; 576 NW2d 667 (1998).
[35] *Id*. at 408.
[36] *Id*. at 410.
[37] *President Inn Properties LLC v City of Grand Rapids,* 291 Mich App 625; 806 NW2d 342 (2011).
[38] *Id*. at 640.

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 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%, (xi) after December 31, 2020, through June 30, 2022, at the rate of 4.25%, (xii) after June 30, 2022, through December 31, 2022, at the rate of 4.27%, (xiii) after December 31, 2022, through June 30, 2023, at the rate of 5.65%, (xiv) after June 30, 2023, through December 31, 2023, at the rate of 8.25%, and (xv) after December 31, 2023, through June 30, 2024, at the rate of 9.30%.

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 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 or disabled veterans 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.

Alternatively, you may file a claim of appeal with the Michigan Court of Appeals. If the claim is filed within 21 days of the entry of the final decision, it is an "appeal of right." If the claim is filed more than 21 days after the entry of the final decision, it is an "appeal by leave." A copy of the claim of appeal must be filed with the Tribunal to certify the record on appeal. There is no certification fee.

By 

Entered: December 11, 2023

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