



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

Comerica Incorporated,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 17-000150

Michigan Department of Treasury,
Respondent.

Presiding Judge
Patricia L. Halm

ORDER GRANTING JOINT STIPULATION ON INTEREST, ATTORNEYS FEES AND COSTS

FINAL OPINION AND JUDGMENT ON REMAND

On March 18, 2025, the Tribunal issued an order granting Petitioner's Motion for Summary Disposition and an Order Partially Granting Petitioner's Motion for Costs. Pursuant to the order granting costs, Petitioner was required to submit a bill of costs and attorney fees. On May 15, 2025, the parties filed a stipulation in which they agreed that Respondent will not be required to pay attorneys' fees or costs.

The Tribunal has reviewed the stipulation and finds that as the parties have agreed that attorneys' fees and costs will not be paid, this case may be closed.

Therefore,

IT IS ORDERED that the Joint Stipulation on Interest, Attorneys' Fees and Costs including all attachments, terms and conditions is GRANTED and ADOPTED, unless otherwise indicated.

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

IT IS FURTHER ORDERED that the officer charged with refunding the affected interest shall issue a refund to Petitioner within 28 days of the entry of this Final Opinion and Judgment.

This Final Opinion and Judgment resolves the last pending claim 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 Patricia L. Haem

Entered: May 19, 2025
plh

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 provided by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk