



STATE OF MICHIGAN

DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

GRETCHEN WHITMER
GOVERNOR

MARLON I. BROWN, DPA
DIRECTOR

Building Community Value,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 23-000632

City of Detroit,
Respondent.

Presiding Judge
Patricia L. Halm

ORDER GRANTING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION

ORDER DISMISSING TAX YEARS 2021 AND 2022

FINAL OPINION AND JUDGMENT

The Tribunal issued a Proposed Order Granting Respondent's Motion for Summary Disposition, Proposed Order Dismissing Tax Years 2021 and 2022, and a Proposed Opinion and Judgment (POJ) on December 2, 2024. The POJ states, in pertinent part, "[t]he parties have 20 days from date of entry of this POJ to notify the Tribunal in writing, by mail or by electronic filing, if available, if they do not agree with the POJ and to state in writing why they do not agree with the POJ (i.e., exceptions)."

Neither party has filed exceptions to the POJ.

The Administrative Law Judge (ALJ) considered the contentions and evidence and made specific determinations and conclusions of law. The ALJ's determinations are supported by the documentation, evidence, and applicable statutory and case law.

Given the above, the Tribunal adopts the POJ as the Tribunal's final decision in this case.¹ The Tribunal also incorporates by reference the determinations and conclusions contained in the POJ in this Final Opinion and Judgment. As a result:

Parcel Nos. 10004865., 10004866., and 10004867. are not entitled to an exemption, under MCL 211.7o(1), for the 2023 and 2024 tax years.

The properties' taxable values (TV), as established by the Board of Review for the tax years at issue, are as follows:

Parcel Number: 10004865.

| Year | TV |
|------|-----------|
| 2023 | \$102,716 |
| 2024 | \$107,851 |

¹ See MCL 205.726.

Parcel Number: 10004866.

| Year | TV |
|------|-----------|
| 2023 | \$102,716 |
| 2024 | \$107,851 |

Parcel Number: 10004867.

| Year | TV |
|------|-----------|
| 2023 | \$102,824 |
| 2024 | \$107,965 |

The properties' TV, for the tax years at issue, shall be as follows:

Parcel Number: 10004865.

| Year | TV |
|------|-----------|
| 2023 | \$102,716 |
| 2024 | \$107,851 |

Parcel Number: 10004866.

| Year | TV |
|------|-----------|
| 2023 | \$102,716 |
| 2024 | \$107,851 |

Parcel Number: 10004867.

| Year | TV |
|------|-----------|
| 2023 | \$102,824 |
| 2024 | \$107,965 |

IT IS SO ORDERED.

IT IS FURTHER ORDERED that Respondent's Motion for Summary Disposition is GRANTED.

IT IS FURTHER ORDERED that this case is DISMISSED with respect to tax years 2021 and 2022.

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 exemption within 20 days of entry of this Final Opinion and Judgment, subject to the processes of equalization.² 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.

² See MCL 205.755.

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, 2020, through June 30, 2022, at the rate of 4.25%, (ii) after June 30, 2022, through December 31, 2022, at the rate of 4.27%, (iii) after December 31, 2022, through June 30, 2023, at the rate of 5.65%, (iv) after June 30, 2023, through December 31, 2023, at the rate of 8.25%, (v) after December 31, 2023, through June 30, 2024, at the rate of 9.30%, (vi) after June 30, 2024, through December 31, 2024, at the rate of 9.50%, and (vii) after December 31, 2024, through June 30, 2025, at the rate of 9.47%.

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 Patricia L. Haem

Entered: January 6, 2025
bw/kac

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