Wade Fetzer Company,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 23-001436

Glen Arbor Township,
Respondent.

Presiding Judge
Patricia L. Halm

ORDER DENYING PETITIONER'S MOTION FOR SUMMARY DISPOSITION

ORDER DENYING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION UNDER MCR 2.116(C)(4)

ORDER DENYING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION UNDER MCR 2.116(C)(5)

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

FINAL OPINION AND JUDGMENT

The issue in this case is whether ownership of the Wade Fetzer Company (Petitioner) transferred such that Glen Arbor Township's (Respondent) delayed uncapping of the subject property's 2004 and 2010 taxable values (TV) was proper under MCL 211.27a(6)(h). The subject property consists of three parcels of property[1] owned by Petitioner.[2] To that end, both parties filed Motions for Summary Disposition. Petitioner's motion requests that summary disposition be granted in its favor pursuant to MCR 2.116(C)(9) and (C)(10), while Respondent's motion requests that the Tribunal grant summary disposition in its favor pursuant to MCR 2.116(C)(4), (5), and (10). Both parties filed responses in opposition to the opposing parties' motion.[3]

Petitioner's Motion for Summary Disposition

By way of background, Petitioner explained that it is a family owned business incorporated in the State of Illinois. Petitioner was incorporated over 100 years ago and during this time has had various shareholders. In 1994, these shareholders were divided into three groups: (1) the Sherman Group, made up of interests held by the

[1] These include Parcel Nos. 45-006-134-024-00, 45-006-134-0245-00, and 45-006-134-026-00.
[2] According to Petitioner, the subject property is used as a family vacation property. Petitioner's response to Respondent's motion at 15.
[3] To the extent that the parties make the same arguments in their motions and responses, the arguments will only be discussed once for the sake of brevity.

Margaret Fetzer Sherman Trust ("Sherman Group"); (2) the Bryant Group, made up of interests held by Mary Jane Fetzer Bryant ("Bryant Group"), and (3) the Wade Fetzer III Group, made up of interests held by Wade Fetzer III, Peter Fetzer, and Nancy Lindborg ("Wade Fetzer III Group"). In 1994, each group held 84 shares of stock, for a total of 252 shares of stock.[4]

Petitioner contends that information available to both parties indicates that in 1999, Petitioner redeemed 28 shares of stock from the Wade Fetzer III Group, specifically from Sally, Peter Fetzer's surviving spouse.[5] As a result, Petitioner's total outstanding shares was reduced to 224. In 2003, 28 shares of Petitioner's stock were redeemed by Nancy Lindborg of the Wade Fetzer III Group, leaving Petitioner with 196 shares of outstanding stock. Later in 2003, Petitioner issued a stock dividend in which the shareholders were paid with additional shares of stock. Fourteen new shares of stock were issued, resulting in Petitioner having a total of 210 shares of outstanding stock. Of these 14 new shares of stock, six were issued to the Sherman Group, six to the Bryant Group, and two to Wade Fetzer of the Wade Fetzer III Group.[6] Later in 2003, the Sherman Group distributed 90 shares of Petitioner's stock. In 2007, Wade Fetzer III redeemed his 30 shares, ending the Wade Fetzer III Group's interest in Petitioner. With this, Petitioner's outstanding shares were reduced to 180. In 2009, the Bryant Group distributed its 90 shares. In 2022, there was a subsequent transfer from the Sherman Group, wherein 30 shares were distributed. In 2023, the Sherman Group redistributed another 30 shares.[7]

After considering information provided by Mr. Thomas Hart, Petitioner's Secretary, e.g., the Wade Fetzer Company Stock Transfer Abstract,[8] Respondent determined that the combination of Nancy Lindborg's 2003 28 share redemption and the 2003 Sherman Group's 90 share distribution resulted in the transfer of ownership of 118 of Petitioner's shares, which exceeded the 50% threshold specified in MCL 211.27a6(h) where 118/224 = 52.6%. Given this, Respondent uncapped the subject property's 2004 TV.

Petitioner disagrees with Respondent's action, first arguing that the "alleged"[9] transfers relied on by Respondent occurred over multiple calendar years. Petitioner contends that transfers that occur over multiple calendar years may not be combined to create a transfer of ownership for purposes of MCL 211.27a(6). Petitioner argues that such a tactic violates the Court of Appeals' decision in *Resort Properties Co-*

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[4] For purposes of this order, the terms "stock" and "shares" are used interchangeably.
[5] Petitioner's motion, Exhibit A.
[6] In 2003, Wade Fetzer III was the only remaining member of the Wade Fetzer III Group as the shares previously held by Peter Fetzer and Nancy Lindborg had been redeemed.
[7] Other transfers of Petitioner's shares occurred during the period at issue. However, these transfers were not "transfers of ownership" pursuant to MCL 211.27a(6) and as such, are not considered in this analysis.
[8] Petitioner's motion, Exhibit A.
[9] The Tribunal notes that Petitioner refers to the transfers as "alleged" several times in its motion. However, other than disputing the date of the transfers and the characterization of such transfers, Petitioner provided no evidence that the shareholders' actions as stated in the Wade Fetzer Company Stock Transfer Abstract were incorrect or did not occur.

Operative v Waterloo Township[10] wherein the Court limited "the combination of transfers to achieve the Section 6(h) [t]hreshold to a single calendar year."[11] Petitioner highlighted the pertinent portion of the Court of Appeals decision as follows:

> Petitioner's shareholders engaged in two separate conveyances of petitioner's shares within the **same calendar year**. There is no dispute that those conveyances amounted to over 50% of petitioner's ownership cumulatively. MCL 211.27a(6)(h) allows for separate conveyances to be considered cumulatively if they occur **within the same calendar year**, and, accordingly, the Tax Tribunal did not err in upholding the uncapping of the TV of petitioner's property.[12]

Petitioner asserts that the Court's decision in *Resort Properties* is consistent with two unpublished Court of Appeals decisions, those being *Moorings of Leelanau LLC v City of Traverse City,*[13] and *Jeff Properties, LLC v City of Warren*.[14] According to Petitioner, these decisions addressed cumulative transfers of ownership under MCL 211.27a(6)(h), allowing "for the cumulation of multiple transfers to satisfy the [t]hresholds and, most notably, such transfers occurred within the same calendar year."[15] Given that the alleged transfers in this case did not occur during the same calendar year, Respondent's uncapping of the subject property's TV was unlawful.

Petitioner also argues that Respondent erred in finding that the Sherman Group's distribution occurred in 2003 when, in fact, it occurred in 2002 upon Margaret Sherman's death.[16] According to Petitioner, Ms. Sherman executed an amendment to her Trust, adding "language making it clear such transfers of Trust property should occur 'immediately' after her death."[17] Thus, by action of this Amendment, the transfers necessarily occurred in 2002.

In the alternative, Petitioner argues that the 90 shares transferred from the Sherman Trust were actually transferred to the beneficiaries when the trust was created in 1985, and not in 2003. Petitioner relies on the Court's decision in *Lamonte Durbrow III Trust v Leelanau Township*[18] in support of this position. In that case, the Court of Appeals examined a trust and its beneficiaries, which included the settlor's spouse and the settlor's children, and determined that there were multiple present beneficiaries and that the trust provided the trustee with the discretion and authority to make distributions to these beneficiaries accordingly. Like the trust in *Lamonte*

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[10] *Resort Properties Co-Operative v Waterloo Township*, ___ Mich App ___; ___ NW3d ___ (2023).
[11] Petitioner's motion at 10.
[12] *Resort Properties* at *4. (emphasis added by Petitioner.)
[13] *Moorings of Leelanau LLC v City of Traverse City*, unpublished per curiam opinion of the Court of Appeals, issued July 29, 2021 (Docket No. 353911).
[14] *Jeff Properties*, *LLC v City of Warren*, unpublished per curiam opinion of the Court of Appeals, issued July 20, 2023 (Docket No. 362978, 362979).
[15] Petitioner's motion at 11.
[16] *Id.,* Exhibit P.
[17] *Id*. at 13, citing Petitioner's Exhibit O at 2.
[18] *Lamonte Durbrow III Trust v Leelanau Township*, unpublished per curiam opinion of the Court of Appeals, issued November 21, 2013, (Docket No. 312818).

Durbrow, the Sherman Trust provided the trustee with similar discretion such that a transfer of ownership "for purposes of Section 6(h) occurred at the time of the creation of the Trust (1985) not when the beneficiaries received their interest (2003)."[19] Citing *Miller-Bradford & Risberg v Township of Negaunee and County of Marquette*,[20] Petitioner argues that interests created before 1994 (pre-Proposal A) cannot be considered as they are not uncapping events.

Thereafter, in 2010, Respondent uncapped the subject property's TV for a second time. This uncapping occurred as a result of the combination of Wade Fetzer III's redemption of his remaining 30 shares in 2007, and the Bryant Group's distribution of 90 shares in 2009. Petitioner argues that this distribution "by itself, only represents 50% of [Petitioner] (not enough to satisfy the threshold) . . . ."[21] The final transfers of shares occurred in 2022 when the Sherman Group distributed 30 shares, and in 2023 when the Sherman Group transferred an additional 30 shares. Assuming that the Tribunal finds that transfers are not limited to a calendar year, Petitioner acknowledges that the combination of the transfers that occurred from 2009 through 2023 would result in the subject property's TV being uncapped in 2024.

Finally, Petitioner contends that stock redemptions and stock dividends are not transfers of ownership and should not be considered in determining whether MCL 211.27a(6)(h)'s 50% threshold is met. Petitioner argues that redemptions do not involve transferring title to another or transferring a present interest in the subject property. Petitioner notes that it "owned 100% the underlying properties both before and after the redemption transactions,"[22] and there were no conveyances or transfers to another owner because the shareholders and shareholder groups "continued to hold the same number of shares in [Petitioner] both before and after the transactions."[23] Likewise, stock dividends should not be included in any such calculation because "the same parties were owners at the end of the transaction as had been owners at the beginning,"[24] with no percentage change in each shareholder's ownership of Petitioner before or after the stock distribution.

Petitioner submitted the following exhibits in support of its motion:

Exhibit A: Wade Fetzer Company Stock Transfer Abstract.
Exhibit B: Respondent's responses to Petitioner's First Set of Interrogatories and Request for Production of Documents.
Exhibit C: Deposition of Timothy Cairns, Glen Arbor Township Assessor.
Exhibit D: Summary of information.
Exhibit E: October 5, 2022 letter to Wade Fetzer Co from Tim Cairns.

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[19] Petitioner's motion at 15-16.
[20] *Miller-Bradford & Risberg Inc v Township of Negaunee and County of Marquette*, unpublished per curiam opinion of the Court of Appeals, issued October 10, 2013 (Docket No. 309726).
[21] Petitioner's motion at 16.
[22] *Id*. at 17.
[23] *Id*.
[24] *Id*.

Exhibit F: Emails between Thomas Hart, Secretary of the Wade Fetzer Company to the Glen Arbor Township Assessor, including a copy of the Wade Fetzer Company Stock Transfer Abstract.
Exhibit G: Emails between Andrew Harris and Thomas Hart, including a ledger depicting the transfer of shares.
Exhibit H: April 20, 2023 Notice of Delayed Uncapping.
Exhibit I: Delinquent tax notice from the Leelanau County Treasurer for Parcel Nos. 006-134-024-00, 006-134-025-00, and 006-134-026-00.
Exhibit J: Notice of Pending Forfeiture of Property for Unpaid Real Property Taxes for the subject property.
Exhibit K: Deposition of Polly Cairns.
Exhibit L: *Resort Properties Co-Operative v Township of Waterloo*, ___ Mich App ___; ___ NW3d ___ (2023).
Exhibit M: *Moorings of Leelanau LLC v City of Traverse City*, unpublished per curiam opinion of the Court of Appeals, issued July 29, 2021 (Docket No. 353911), and *Jeff Properties LLC City of Warren*, unpublished per curiam opinion of the Court of Appeals, issued July 20, 2023 (Docket Nos. 362978;362979).
Exhibit N: Margaret F. Sherman Trust Agreement.
Exhibit O: Amendment to Margaret F. Sherman Trust Dated November 14, 1985.
Exhibit P: Margaret Sherman Certification of Death Record.
Exhibit Q: *Lamonte Durbrow III Trust v Leelanau Township*, unpublished per curiam opinion of the Court of Appeals, issued November 21, 2013, (Docket No. 312818).
Exhibit R: *Miller-Bradford & Risberg Inc v Township of Negaunee and County of Marquette*, unpublished per curiam opinion of the Court of Appeals, issued October 10, 2013 (Docket No. 309726).
Exhibit S: Declaration of Mary S. Mortimer.

Respondent's Response

In its response, Respondent argued that Petitioner's (C)(9) motion should be denied because the motion is "deficient and fails to state with any specificity any alleged deficiency in the pleadings alone justifying the relief requested."[25] Specifically, the motion failed to demonstrate how Respondent's pleadings do not provide a valid defense or how the denials or affirmative defenses are inadequate.

As for Petitioner's motion under MCR 2.116(C)(10), Respondent states that the motion is "based upon an apparent confusion as to the statutory requirements and the law pertaining to transfers of ownership and fails to consider the actual language of the applicable statutory subsections."[26] Based on the plain language of MCL 211.27a(6)(h), transfers of stock are not required to occur within the same calendar year in determining whether a property's TV should be uncapped. Respondent also argues that Petitioner's theory regarding the timing of conveyances runs afoul with the

[25] Respondent's response at 2.
[26] *Id*.

plain language of MCL 211.27a. Respondent argues that Petitioner cannot point to any "term within the statute itself which states that transfers cannot be considered cumulatively, and if considered cumulatively may only be so considered provided they occur within the same calendar year."[27]

Respondent contends that the case law relied on by Petitioner supports a finding that the uncappings were appropriate. Specifically, the Court's decision in *Moorings of Leelanau* actually supports Respondent's claim that the sale of stock back to Petitioner is a transfer of ownership. Similar to the three parties that relinquished their membership in *Moorings of Leelanau*, when Petitioner redeemed shares in 2003 (Nancy Lindborg) and 2007 (Wade Fetzer III), the owners saw their ownership percentages in Petitioner increase.

Furthermore, Petitioner's reliance on the Court's decision in *Lamonte Durbrow* is also misplaced as the statutory provisions considered in that case, MCL 211.27a(6)(c) and MCL 211.27a(7)(l), are not at issue in this case. Finally, the other cases relied on by Petitioner involve transfers via deeds and are not applicable to this case as the transfers at issue involve Petitioner's shares and not the subject property.

Respondent submitted the following exhibits in support of its response:

Exhibit 1: Petitioner's response to Respondent's First Set of Interrogatories and Requests for Production of Documents.
Exhibit 2: *Moorings of Leelanau LLC v City of Traverse City*, unpublished per curiam opinion of the Court of Appeals, issued July 29, 2021 (Docket No. 353911).

Respondent's Motion for Summary Disposition

Respondent explained that this appeal involves three parcels of property with TVs subject to delayed uncappings pursuant to MCL 211.27a(6)(h). Respondent contends that "documents provided by [Petitioner] itself proves that a more the 50% transfer of ownership of the corporation occurred on two separate occasions requiring that taxable value be uncapped pursuant to MCL 211.27a(6)(h) . . . ."[28] The delayed uncappings occurred for the 2004 tax year and again for the 2010 tax year. Respondent uncapped the TV in these two instances because Petitioner's cumulative stock transfers resulted in a transfer in ownership of more than 50%. Based on the records provided by Petitioner, the pertinent stock issuances, redemptions and transfers are as follows:

1. 1994: There were 252 outstanding shares in Petitioner.[29]

[27] *Id.* at 14.
[28] Respondent's motion at 1.
[29] *Id.*, Exhibit B.

2. 1999: 28 shares were sold back to the Petitioner, reducing the total number of outstanding shares to 224.[30]
3. 2003: 28 shares, or 12.5% of the outstanding 224 shares of stock, owned by Nancy Lindborg were sold back to the Petitioner, reducing the outstanding shares to 196.[31]
4. July 2003: the remaining shares were split as follows:[32]

Owner	Before Split Shares	After Split Shares	% Owned
Wade Fetzer III	28	30	14.286%
Mary Jane Bryant	84	90	42.857%
M. Sherman Trust	84	90	42.857%
Total	196	210	100%

5. "[A]t the end of July 2003, the M. Sherman Trust transferred the entirety of its 90 shares representing 42.857% of the ownership of Petitioner."[33] "When combined with the 2003 Nancy Lindborg sale back to Petitioner, more than 50% of the stock (roughly 55.3%) transferred ownership during 2003."[34]
6. 2007: Wade Fetzer III "sold his 30 shares representing 14.286% ownership back to Petitioner."[35] "This reduced the total outstanding stock to 180 shares."[36]
7. 2009: "Mary Jane Bryant's 90 shares, which now represented 50% of the 180 shares of outstanding stock, was transferred."[37]
8. 2022: "[O]ne of the M. Sherman Trust transferees (Mary Mortimer Trust) transferred its 30 shares (16.667%)."[38]
9. 2023: "[A]nother M. Sherman Trust transferee, John Sherman, transferred his 30 shares (16.667%)."[39]

Given the above, Respondent issued a Notice of Delayed Uncapping on April 20, 2023. Respondent noted that Petitioner did not submit a Property Transfer Affidavit after any of the listed transactions as required under MCL 211.27a(10).

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[30] *Id.,* Exhibit C at 656. Respondent explained on page 4 of its motion that the documents were Bates stamped so that each page starts with WFC0. Only the actual page numbers without the WFC0 will be referenced.
[31] *Id.,* Exhibit C at 731. Respondent also cites page 546; however, the Tribunal was unable to confirm this page citation.
[32] *Id.,* Exhibit C at 158 and 660-667.
[33] *Id.* at 5, and Exhibit C at 668-688.
[34] *Id.* at 5.
[35] *Id*., and Exhibit C at 649 and 733.
[36] *Id.* at 5.
[37] *Id*., and Exhibit C at 692-700.
[38] *Id.,* and Exhibit C at 526-528 and 701-707.
[39] *Id*., and Exhibit C at 710-720.

Respondent, in applying the holding of *Resort Properties* to the present case, argued that there were two transfers in 2003: (1) the Lindborg transfer of 28 shares (or 12.5% of Petitioner's shares), and (2) the M. Sherman Trust transfer of 90 shares (or 42.857% of Petitioner's shares). Combined, these two transfers constituted a transfer of more than 50% of Petitioner's ownership. As a result, the subject property's TV was uncapped for the 2004 tax year.

Thereafter, another uncapping event occurred. Specifically, more than 50% of the ownership of Petitioner's stock was transferred after: (1) in 2007, Wade Fetzer III redeemed his 30 shares (or 14.286% of Petitioner's outstanding shares), and (2) in 2009, Mary Jane Bryant transferred her 90 shares (or 50% of the 180 shares of Petitioner's outstanding shares). Cumulatively, the 2007 and 2009 transfers resulted in more than 50% of stock being transferred, and the subject property's 2010 TV was again uncapped.

In addressing Petitioner's reliance on *Resort Properties*, Respondent states that the Court did not address whether the transfers had to occur within the same calendar year. Respondent argued that in determining whether there is a time constraint, MCL 211.27a should be considered as a whole. In doing so, MCL 211.27a(7)(l) should be considered. That provision states:

> (7) Transfer of ownership does not include the following:
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> ***
>
> (l) Normal public trading of shares of stock or other ownership interests that, **over any period of time**, cumulatively represent more than 50% of the total ownership interest in a corporation or other legal entity and are traded in multiple transactions involving unrelated individuals, institutions, or other legal entities. (Emphasis added.)

According to Respondent, "[b]ecause the Legislature through MCL 211.27a(7)(l) explicitly excludes from 'transfer of ownership' transfers of stock of public companies 'over any period of time', transfer of stock of non-publicly traded companies, such as the Petitioner, 'over any period of time' should be considered.[40]

Beyond its substantive claims, Respondent asserts that Tribunal's jurisdiction was "not properly invoked by a validly existing corporation with authority to transact business in this State, and therefore this matter is not properly pending because the named Petitioner lacks the capacity to sue under the applicable statutes."[41] Although Respondent claimed that Petitioner may be a party-in-interest with standing to file suit, Respondent drew a distinction between standing and the capacity to sue, and alleged that Petitioner is not a legal entity with the capacity to sue. According to Respondent, "[t]he exact current status of the Petitioner with the State of Illinois is not known even though Petitioner has provided documentation indicating that the State of Illinois has

[40] *Id.* at 13.
[41] *Id.* at 14.

dissolved the corporate status of Petitioner."[42] Respondent argues that "Petitioner should be required to prove that it is a validly existing corporation before this matter is permitted to proceed because the documents provided by Petitioner in response to discovery requests indicate that Petitioner is not in good standing with the State of Illinois."[43] Citing the Business Corporation Act,[44] Respondent also argues that a foreign corporation without a certificate of authority transacting business in Michigan cannot maintain any action or proceeding in any court. According to Respondent, Petitioner is renting real property, an activity which is considered transacting business in Michigan.

Respondent submitted the following exhibits in support of its motion:

Exhibit A: Notice of Delayed Uncapping.
Exhibit B: Wade Fetzer Company Stock Transfer Abstract.
Exhibit C: Petitioner's Corporate Records.
Exhibit D: Schedule of Relevant Documents.
Exhibit E: Documents to and from the State of Illinois.
Exhibit F: Petitioner's Income and Expense Spreadsheets.
Exhibit G: Respondent's Second Set of Requests for Admission, Interrogatories, and Requests for Production with Exhibits.
Exhibit H: Petitioner's May 23, 3024 Responses to Respondent's Second Set of Requests for Admissions with Exhibits.

Petitioner's Response

In response to Respondent's motion under MCR 2.116(C)(4) and (5), Petitioner argues that it does not operate or conduct business activity in Michigan, and the payments "represent episodic below market intrafamily remittances for use of the vacation properties."[45] Petitioner further argues that it was not required to register as a foreign corporation given that it does not conduct business in Michigan. Petitioner cites MCL 450.2012(1)(a)(i) for the proposition that even if it had to file a certificate for conducting business in Michigan, this obligation cannot result in the dismissal of the above-referenced appeal. Finally, Petitioner asserts that it is "a validly existing corporation in Illinois and has been for years,"[46] and any suggestion that Petitioner has been dissolved is inaccurate.

In support of its response, Petitioner resubmitted exhibits it filed with its motion and the following new exhibits:

Exhibit R: Petitioner's responses to Respondent's Second Set of Requests for Admission.
Exhibit S: Illinois Business Entity Search for Petitioner.

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[42] *Id.* at 17.
[43] *Id*.
[44] MCL 450.1101 *et seq*.
[45] Petitioner's response at 15.
[46] *Id*. at 16.

Statement of Supplemental Authority

After the parties filed their responses, the Michigan Supreme Court issued an order in *Resort Properties Co-Operative v Waterloo Township.*[47] As a result, Respondent filed a Statement of Supplemental Authority indicating that the Court upheld the Court of Appeals decision that cumulative transfers of stock could be considered for purposes of determining whether there has been more than a 50% transfer of ownership for purposes of uncapping a property's TV. Respondent argued that the Michigan Supreme Court:

> [A]greed that MCL 211.27a has to be read in a manner such that its subsections are not rendered surplusage. As such, it would be incorrect to put a one calendar year limit (which is not called for in the statute) on the consideration of transfers of stock because doing so would render the 'over any period of time' exclusion provision contained in MCL 211.27a(7)(l) surplusage.[48]

Petitioner responded to Respondent's Statement of Supplemental Authority, stating that the Court's July 2, 2025 order "makes no mention of the aforementioned one (1) year limitation referenced in the Court of Appeals decision. Instead, it is decided upon completely separate grounds related to whether owners' sale and purchase of their own shares can count toward the 50% threshold under the statute."[49]

STANDARD OF REVIEW

There is no specific Tribunal rule governing Motions for Summary Disposition; thus, the Tribunal is bound to follow the Michigan Rules of Court in rendering a decision on such motions.[50] Here, Petitioner moved for summary disposition under MCR 2.116(C)(9) and (10), while Respondent moved for summary disposition under MCR 2.116(C)(4), (5), and (10).

A. Motions for Summary Disposition under MCR 2.116(C)(4).

Summary disposition under MCR 2.116(C)(4) is appropriate when the "court lacks jurisdiction of the subject matter." When presented with a motion pursuant to MCR 2.116(C)(4), the Tribunal must consider any and all affidavits, pleadings, depositions, admissions, and documentary evidence submitted by the parties.[51] In addition, the evidence offered in support of or in opposition to a party's motion will "only be considered to the extent that the content or substance would be admissible as evidence to establish or deny the grounds stated in the motion."[52] A motion under

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[47] *Resort Properties Co-Operative v Waterloo Township*, 21 NW3d 896 (2025)
[48] Respondent's Statement of Supplemental Authority at 1.
[49] Petitioner's Response to Respondent's Supplemental Authority at 2.
[50] TTR 201.
[51] MCR 2.116(G)(5).
[52] MCR 2.116(G)(6).

MCR 2.116(C)(4) is appropriate where the plaintiff has failed to exhaust its administrative remedies.[53]

B. Motions for Summary Disposition under MCR 2.116(C)(5).

MCR 2.116(C)(5) states that a Motion for Summary Disposition may be granted if "[t]he party asserting the claim lacks the legal capacity to sue." In reviewing the Motion for Summary Disposition, a court considers the pleadings, depositions, admissions, affidavits, and other documentary evidence submitted by the parties.[54]

C. Motions for Summary Disposition under MCR 2.116(C)(9).

A motion brought under MCR 2.116(C)(9) seeks a determination of whether the opposing party has failed to state a valid defense to the claim asserted against it. The motion is tested by the pleadings alone, with the court accepting all well-pleaded allegations as true.[55] "When a party's defenses are so untenable as a matter of law that no factual development could possibly deny the plaintiff's right to recovery, the motion is properly granted."[56]

D. Motions for Summary Disposition under MCR 2.116(C)(10).

MCR 2.116(C)(10) provides for summary disposition when "there is no genuine issue as to any material fact, and the moving party is entitled to judgment or partial judgment as a matter of law."[57] The Michigan Supreme Court, in *Quinto v Cross and Peters Co*,[58] provided the following explanation of MCR 2.116(C)(10):

> MCR 2.116 is modeled in part on Rule 56(e) of the Federal Rules of Civil Procedure . . . [T]he initial burden of production is on the moving party, and the moving party may satisfy the burden in one of two ways.
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> First, the moving party may submit affirmative evidence that negates an essential element of the nonmoving party's claim. Second, the moving party may demonstrate to the court that the nonmoving party's evidence is insufficient to establish an essential element of the nonmoving party's claim. If the nonmoving party cannot muster sufficient evidence to make out its claim, a trial would be useless and the moving party is entitled to summary judgment as a matter of law.
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> In reviewing a motion for summary disposition brought under MCR 2.116(C)(10), a trial court considers affidavits, pleadings, depositions,

[53] *See Citizens for Common Sense in Gov't v Attorney Gen*, 243 Mich App 43; 620 NW2d 546 (2000).
[54] MCR 2.116(G)(5); see also *Flint Cold Storage v Dep't of Treasury*, 285 Mich App 483, 492; 776 NW2d 387 (2009).
[55] MCR 2.116(G)(5).
[56] *Hackel v Macomb County Comm,* 298 Mich App 311, 316; 826 NW2d 753 (2012).
[57] *Id*.
[58] *Quinto v Cross and Peters Co*, 451 Mich 358; 547 NW2d 314 (1996). (citations omitted).

> admissions, and documentary evidence filed in the action or submitted by the parties, MCR 2.116(G)(5), in the light most favorable to the party opposing the motion. A trial court may grant a motion for summary disposition under MCR 2.116(C)(10) if the affidavits or other documentary evidence show that there is no genuine issue in respect to any material fact, and the moving party is entitled to judgment as a matter of law. MCR 2.116(C)(10), (G)(4).
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> In presenting a motion for summary disposition, the moving party has the initial burden of supporting its position by affidavits, depositions, admissions, or other documentary evidence. The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists. Where the burden of proof at trial on a dispositive issue rests on a nonmoving party, the nonmoving 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. If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted.[59]

"A genuine issue of material fact exists when the record, giving the benefit of reasonable doubt to the opposing party, leaves open an issue upon which reasonable minds might differ."[60] In evaluating whether a factual dispute exists to warrant trial, "the court is not permitted to assess credibility or to determine facts on a motion for summary judgment."[61] "Instead, the court's task is to review the record evidence, and all reasonable inferences therefrom, and decide whether a genuine issue of any material fact exists to warrant a trial."[62]

CONCLUSIONS OF LAW

A. *Respondent's Motion for Summary Disposition under MCL 2.116(C)(4)*

Subject-matter jurisdiction is defined as "jurisdiction over the nature of the case and the type of relief sought; the power of a court to rule on the conduct of persons or the status of things."[63] MCL 205.731 provides that "[t]he tribunal has exclusive and original jurisdiction" over proceedings "for direct review of a final decision, finding, ruling, determination, or order of an agency relating to assessment, valuation, rates, special assessments, allocation, or equalization, under the property tax laws of this state," as well as those "for a refund or redetermination of a tax levied under the

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[59] *Id*. at 361-363. (Citations omitted.)
[60] *West v General Motors Corp*, 469 Mich 177; 665 NW2d 468 (2003).
[61] *Cline v Allstate Ins Co*, unpublished per curiam opinion of the Court of Appeals, issued June 21, 2018 (Docket No. 336299), citing *Skinner v Square D Co*, 445 Mich 153; 516 NW2d 475 (1994).
[62] *Id.*
[63] JURISDICTION, *Black's Law Dictionary* (12th ed. 2024).

property tax laws of this state."[64] The Tribunal also has jurisdiction over "any other proceeding provided by law."[65]

Here, Petitioner's petition indicates that it is challenging the uncapping of the subject property's TVs pursuant to MCL 211.27a(6)(h). Respondent's characterization of the appeal is summarized as follows: "At issue in this case is whether both or either the 2003 (for the 2004 tax year) and the 2007/2009 (for the 2010 tax year) transfers/redemptions of stock meet the statutory threshold to trigger an uncapping of taxable value."[66] While Respondent argues that the Tribunal's jurisdiction was not properly invoked because Petitioner is not "a validly existing corporation with authority to transact business in this State,"[67] the Tribunal has jurisdiction over the nature of this case and the type of relief sought by Petitioner. Given the above, the Tribunal concludes that summary disposition under MCR 2.116(C)(4) is not appropriate.

B. *Respondent's Motion for Summary Disposition under MCL 2.116(C)(5)*

As noted above, MCR 2.116(C)(5) states that a Motion for Summary Disposition may be granted if "[t]he party asserting the claim lacks the legal capacity to sue." In terms of Respondent's (C)(5) motion, the Tribunal notes that Respondent's brief failed to cite any appellate authority that would support its assertion that Petitioner lacks the ability to challenge the subject property's TV. Although cited by Respondent, *Flint Cold Storage v Dept of Treasury*[68] involved a taxpayer seeking to recover unclaimed property with Ingham County Circuit Court and was not an appeal filed with the Michigan Tax Tribunal.

Furthermore, although Respondent cited discovery responses indicating rental income from the subject property's that would align with Respondent's argument that Petitioner was conducting unauthorized business activity in Michigan, Petitioner's answers to Respondent's second set of interrogatories clarified that the rental income "referenced in this interrogatory represent payments made by [Petitioner's] shareholders[] for use of the properties at issue in this case. The payments represent below-market remittance strictly for family use and do not, in any manner, reflect conventional commercial use of the properties."[69]

Finally, Petitioner's exhibit, in the form of a copy of an Illinois Business Entity Search,[70] suggests that Petitioner is an active business entity in Illinois. However, Respondent's brief states that:

> The exact current status of the Petitioner with the State of Illinois is not known even though Petitioner has provided documentation indicating that

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[64] MCL 205.731.
[65] *Id*.
[66] Respondent's motion at 10.
[67] *Id.* at 14.
[68] *Flint Cold Storage v Dept of Treasury*, 285 Mich App 483, 498-499; 776 NW2d 387 (2009).
[69] Petitioner's response, Exhibit R.
[70] *Id*., Exhibit S.

> the State of Illinois has dissolved the corporate status of Petitioner. Petitioner should be required to prove that it is a validly existing corporation before this matter is permitted to proceed because the documents provided by Petitioner in response to discovery requests indicate that Petitioner is not in good standing with the State of Illinois.[71]

In other words, Respondent acknowledges that there may be a question as to whether Petitioner maintains the legal capacity to sue. As such, the Tribunal finds that granting Respondent's motion under MCR 2.116(C)(5) is not appropriate.

C. *Petitioner's Motion for Summary Disposition under MCR 2.116(C)(9)*

The Tribunal also finds that granting Petitioner's Motion for Summary Disposition under MCR 2.116(C)(9) is not warranted. As indicated above, a motion brought under this court rule seeks a determination as to whether a party failed to state a valid defense to the claim asserted against it. It is tested solely by the pleadings, with the court accepting all well-pleaded allegations as true.[72] Here, Respondent's answer, filed on July 5, 2023, stated its affirmative defenses, including that there was a transfer of ownership, as defined by MCL 211.27a(6), and that Petitioner failed to file a Property Transfer Affidavit as required by MCL 211.27a(10). In addition, Respondent's answer denied the allegations in paragraphs 19 and 20 of the petition, which included Petitioner's claims that Respondent unlawfully added the 2003 and 2009 transfers of ownership within Petitioner's corporate structure in order to uncap the subject property's TV, that Respondent unlawfully used an alleged failure to file a Property Transfer Affidavit as a basis for the delayed uncapping, and a request that the Tribunal overturn the uncapping decision. The Michigan Supreme Court has held that "merely denying liability is itself a valid defense. The fact that the defense ultimately might be unsuccessful in whole or in part does not render it invalid for purposes of MCR 2.116(C)(9)."[73] Therefore, Respondent's denial of Petitioner's allegations renders summary disposition under MCR 2.116(C)(9) improper.

D. *Petitioner's and Respondent's Motions for Summary Disposition under MCR 2.116(C)(10)*

As previously discussed, both parties filed Motions for Summary Disposition pursuant to MCR 2.116(C)(10). The focus of both parties' motions is whether the transfers at issue constituted more than a 50% transfer of Petitioner's non-publicly traded stock and whether the subject property's TV should have been uncapped for the 2004 and 2010 tax years. For the reasons stated below, the Tribunal finds that Petitioner's motion must be denied, while granting Respondent's motion is warranted.

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[71] Respondent's motion at 17.
[72] *See* MCR 2.116(G)(5) and *Village of Dimondale v Grable*, 240 Mich App 553, 564; 618 NW2d 23 (2000).
[73] *Id.* at 564-65. See also *Nasser v Auto Club Ins Ass'n,* 435 Mich 33, 47; 457 NW2d 637 (1990), and *Pontiac School Dist v Bloomfield Twp,* 417 Mich 579, 585; 339 NW2d 465 (1983).

The General Property Tax Act[74] provides that a "property's taxable value for the calendar year following the year of the transfer is the property's state equalized valuation for the calendar year following the transfer."[75] MCL 211.27a(6) defines the term "transfer of ownership" as "the conveyance of title to or a present interest in property, including the beneficial use of the property, the value of which is substantially equal to the value of the fee interest." Additionally, MCL 211.27a(6) provides a non-exhaustive list of transactions that constitute a transfer of ownership for the purposes of MCL 211.27a(3). At issue in the above-captioned appeal is MCL 211.27a(6)(h), which provides in pertinent part that:

> [A] conveyance of an ownership interest in a corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity if the ownership interest conveyed is more than 50% of the corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity. Unless notification is provided under subsection (10), the corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity shall notify the assessing officer on a form provided by the state tax commission not more than 45 days after a conveyance of an ownership interest that constitutes a transfer of ownership under this subdivision.

In terms of the transactions at issue and the 2004 tax year uncapping, the parties appear to agree that prior to 2003, the subject property was equally held by three ownership interests: the Sherman Group, the Bryant Group, and the Wade Fetzer III Group. Specifically, each group held 84 shares. Beginning in 1999, Petitioner began redeeming shares held by the Wade Fetzer III Group, with 28 shares redeemed in 1999, and an additional 28 shares redeemed in 2003. These redemptions and a stock dividend shifted the balance of Petitioner's ownership and resulted in the following as of 2003: the Sherman Group and the Bryant Group each owning 90 shares (42.85%) and the Wade Fetzer III Group owning 30 shares (14.28%). Later in 2003, the Sherman Group distributed its 90 shares (42.85%). The combination of the redemptions, the stock dividend, and the distribution of the Sherman Group shares meant that more than 50% of the 210 shares of stock had transferred, triggering an uncapping of the subject property's 2004 TV.

In 2007, the remaining 30 shares owned by the Wade Fetzer III Group were redeemed (14.28%), reducing Petitioner's outstanding shares to 180. As a result, the Sherman Group and the Bryant Group each owned 50% of Petitioner's outstanding shares. In 2009, the Bryant Group transferred its 90 shares. Thus, another uncapping was triggered by the cumulative 2007 and 2009 conveyances, effective for the 2010 tax year.

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[74] MCL 211.1 *et seq*.
[75] MCL 211.27a(3).

Petitioner argues that the cumulative transfers at issue did not occur within a single calendar year and, as such, the subject property's 2004 and 2010 TVs should not have been uncapped. According to Petitioner, the Court's holding in *Resort Properties*[76] supports that position. Petitioner contends that the Court "held, *inter alia*, that [an] uncapping under MCL 211.27a(6)(h) could only be allowed when the transfers occurred within the same 'calendar year.'"[77]

Similar to Petitioner, the business entity in *Resort Properties* owned real property for its shareholders' use. In 2021, the Babbages, who originally held 24% of Resort Properties' shares, purchased an additional 48% of the shares, increasing their total shares to 72%. Later in 2021, the Babbages sold 20% of their shares to two new members and one current member, reducing the Babbages' ownership to 52%. Consequently, the township determined that a transfer of ownership occurred and uncapped the property's TV. The Tribunal determined that, in accordance with MCL 211.27a(6)(h), these transactions involved a majority of the corporation's shares and, as such, agreed that they gave rise to the uncapping event.

On appeal, the Court of Appeals pointed to the plain language of MCL 211.27a(6)(h), which is silent as to whether conveyances may be considered cumulatively. The Court also noted that, unlike MCL 211.27a(6)(h), MCL 211.27a(6)(h)(ii) specifically provides that a cumulative conveyance does not constitute a transfer of ownership for the purpose of uncapping the TV of property owned by certain qualifying corporations. The Court of Appeals concluded that the Babbages' reading of the statute would result in MCL 211.27a(6)(h)(ii) being "rendered surplusage if MCL 211.27a(6)(h) prohibited a cumulative accounting of the conveyances for all corporations."[78] "Thus, the Tax Tribunal did not err when it held that respondent correctly considered the conveyances cumulatively when uncapping petitioner's cottage under MCL 211.27a(6)(h)."[79]

Even though the conveyances at issue in *Resort Properties* occurred during the same calendar year, nothing within the Court's decision limits its holding to that specific timeframe. The full quotation from *Resort Properties* referenced by Petitioner's brief is as follows:

> Petitioner's shareholders engaged in two separate conveyances of petitioner's shares within the same calendar year. There is no dispute that those conveyances amounted to over 50% of petitioner's ownership cumulatively. MCL 211.27a(6)(h) allows for separate conveyances to be considered cumulatively if they occur within the same calendar year, and

[76] As mentioned, Petitioner also cited two unpublished Court of Appeals decisions, *Moorings of Leelanau LLC v City of Traverse City, supra,* and *Jeff Properties, LLC v City of Warren*, *supra,* for the proposition the conveyances must occur during the same calendar year. However, MCR 7.215(C)(1) provides that "[a]n unpublished opinion is not precedentially binding under the rule of stare decisis."
[77] Petitioner's motion at 5.
[78] *Resort Properties* at *3.
[79] *Id*.

> accordingly, the Tax Tribunal did not err in upholding the uncapping of the taxable value of petitioner's property.[80]

While it is true that the Court stated that the conveyances could be considered cumulatively for purposes of MCL 211.27a(6)(h) if they occurred within the same calendar year, the Court did not say that conveyances could *not* be considered cumulatively if they occurred over more than a calendar year. To do so would have required the Court to read into MCL 211.27a(6)(h) a limitation that is simply not contained within the statue.

The Michigan Supreme Court, in lieu of granting leave to appeal, affirmed the Court of Appeals' decision.[81] The Court began its decision by reiterating that "[a] court's interpretation may not read anything into the statute that is not within the manifest intent of the Legislature as derived from the act itself.[82] As it pertained to the petitioner's statutory interpretation, the Court described this interpretation as "reading into the statute an implied requirement to track the percentage of ownership interest transferred from a defined set of original owners rather than the total percentage of ownership interest transferred . . . ."[83] In declining to adopt the petitioner's interpretation, the Court stated:

> Petitioner's reading, which looks to who has a certain "percentage ownership interest" at a *fixed snapshot in time*, also means that interests in the property that are sold and then resold would not be fully considered. This would present unworkable questions about how to determine when *the snapshot in time* should be analyzed and how to determine who owns what interest in the property held by the corporation *at different points in time*.[84]

Thus, the Court's refusal to limit transfers of ownership to a "fixed snapshot in time" also indicates that transfers of ownership should not be limited to those occurring within a calendar year. Ultimately, the Court held that "the Court of Appeals' decision affirming the Tax Tribunal's approach is well-founded in the plain language of the statute, is consistent with this legislative intent, and provides practical guidance for taxing authorities."[85]

Petitioner's remaining arguments are varied. First, Petitioner argues that stock redemptions should not be considered because there was no transfer of title or transfer of a present interest in the subject property. However, Petitioner failed to explain why this is of concern under MCL 211.27a(6)(h). While it is true that various subsections of MCL 211.27a(6) address conveyances in title (i.e., conveyances by

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[80] *Resort Properties* at *5.
[81] *Resort Properties Co-Operative v Waterloo Township*, 21 NW3d 896 (2025).
[82] *Id*. at 897, citing *Mich Ed Ass'n v Secretary of State (On Rehearing)*, 489 Mich 194, 218; 801 NW2d 35 (2011).
[83] *Id*. at 900.
[84] *Id*. at 900-901. (emphasis added.)
[85] *Id*. at 901.

deed, land contract, etc.), the provision at issue in this case, MCL 211.27a(6)(h), is specific to transfers of *ownership interests* in certain business entities and not the real property owned by those entities. Therefore, Petitioner's argument that there can be no transfer of ownership because the same parties owned the subject property prior to and after the shares of stock were transferred is without merit.

While the Court's decision in *Moorings of Leelanau* is unpublished and therefore not binding on the Tribunal, the Tribunal finds it to be instructive and persuasive authority as the issue in that case also involved the interpretation of MCL 211.27a(6)(h).[86] At all times relevant, the LLC in *Moorings of Leelanau*, which consisted of three members, owned the real property at issue. However, as a result of litigation, two of the three LLC owners transferred their ownership interests in the LLC to the third owner. The petitioner argued that the two owners "withdrew" from the LLC, and as such, there was no transfer of ownership. The Court disagreed and held that because more than 50% of the LLC's ownership interests were transferred, the property's TV was properly uncapped.[87]

Petitioner also argues that like stock redemptions, stock dividends cannot be considered when determining whether there was a transfer of ownership because (1) "there is no conveyance to 'another' by reason of the stock dividend, because the same parties were owners at the end of the transaction as had been owners at the beginning", and (2) "the distribution of [Petitioner's stock] . . . was proportional, resulting in no percentage change in each shareholder's ownership of [Petitioner] both before and after the distribution of stock, so not only were no new parties involved, but the extent of each party's interest remained the same."[88] However, Petitioner provided no authority for its interpretation. Moreover, by definition, stock dividends are distributed pro rata to the shareholders.[89]

In determining whether stock dividends constitute a "conveyance of an ownership interest" under MCL 211.27a(6)(h), the substance of the transaction must be examined. This analysis, like the one for stock redemptions, is very basic. The question is whether the ownership interest was held by the same person, entity, etc. (owner) before the transaction began and after the transaction concluded. In the case of a stock redemption, the issuer of the stock repurchases the stock from the owner.[90] Thus, before the transaction, the owner owned the stock. After the transaction, the issuer of the stock owned the stock. Therefore, there was a conveyance of the ownership interest in the stock. In the case of a stock dividend, the business entity

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[86] See *Paris Meadows, LLC v City of Kentwood*, 287 Mich App 136, 145 n 3; 783 NW2d 133 (2010).
[87] In *Jeff Properties*, the ownership interest was "assigned." The Court held that this, too, was a transfer of ownership. Thus, it is clear that the term a party uses to characterize the transfer ownership is not what controls; it is the action taken.
[88] Petitioner's motion at 17.
[89] DIVIDEND, Black's Law Dictionary (12th ed. 2024). "Dividend" is defined as "[a] portion of a company's earnings or profits distributed pro rata to its shareholders, usu. In the form of cash or additional shares." Further, "Stock Dividend" is defined as "[a] dividend paid in stock expressed as a percentage of the number of shares already held by a shareholder."
[90] STOCK REDEMPTION, Black's Law Dictionary (12th ed. 2024).

has decided to distribute earnings and has further decided to distribute these earnings via additional stock and not cash. In this case, Petitioner created and issued 14 shares of new stock, bringing its shares of outstanding stock from 196 to 210. Thus, after the stocks were created and before they were issued, they were owned by Petitioner; after they were issued, they were owned by the Sherman Group, the Bryant Group, and the Wade Fetzer III Group. Thus, there was a conveyance of the ownership interest in the stock.

Petitioner's next argument, that transfers of ownership from the Sherman Group occurred in 1985 when the Margaret Fetzer Sherman Trust (MFST) was created, is also without merit. Petitioner cites the Court's decision in *Lamonte Durbrow,* arguing that like the beneficiaries in *Lamonte Durbrow*, the MFST allowed distribution to the beneficiaries upon MFST's creation. As a result, the MFST property was delivered to the beneficiaries in 1985 and not in 2003 when they actually received their benefits.[91]

There are several reasons why Petitioner's argument fails. First, the MFST was a revokable trust.[92] Therefore, unless Ms. Sherman became incapacitated and unable to act as Trustee, Ms. Sherman could have revoked the Trust or disposed of Petitioner's shares in another manner. As such, the MFST beneficiaries *never* had a vested interest in the Trust property.[93] Moreover, while Article II of the MFST gave the Trustee the ability to pay the net income of the Trust as she desired, the MFST does not require the Trustee to give anything to a beneficiary prior to Ms. Sherman's death. In fact, there is no evidence that Petitioner's shares were transferred to any beneficiary prior to Ms. Sherman's death.

In addition, as Respondent argued, *Lamonte Durbrow* is not instructive as to the issues raised in this appeal because *Lamonte Durbrow* addressed the conveyance of real property to a trust. In other words, the statutory provisions at issue in *Lamonte Durbrow* were not at issue in this case. Moreover, *Lamonte Durbrow* is an unpublished decision and is not precedential.[94]

Petitioner also argues that Respondent erred in finding that the Sherman Group distribution occurred in 2003 when, in fact, it occurred in 2002 upon Margaret Sherman's death.[95] According to Petitioner, Ms. Sherman executed an amendment to the MFST, adding "language making it clear such transfers of Trust property should occur 'immediately' after her death."[96] In other words, Petitioner argues that the mere wording of this Amendment resulted in the transfers being executed upon her death in 2002 and that no other action was necessary. However, Petitioner provided no evidence that this would be permitted in the State of Illinois or under its Articles of

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[91] Petitioner's motion at 15-16.
[92] *Id.,* Exhibit N, Article I.
[93] See *Edna R Lammert Revocable Living Trust v Deerfield Township*, (MTT Docket No. 22-003321, issued July 18, 2025).
[94] MCR 7.215 .
[95] Petitioner's motion, Exhibit P.
[96] *Id*. at 13, citing Petitioner's Exhibit O at 2.

Incorporation, or that this actually occurred. Finally, the Tribunal notes that Petitioner does not appear to be wedded to this argument as it states in its motion that under *Lamonte Durbrow* and the MFST, the transfer of ownership "occurred at the time of the creation of the Trust (1985) *not when the beneficiaries received their interest (2003)*."[97]

In conclusion, the Tribunal finds that under MCL 211.27a(6)(h), cumulative conveyances of ownership interests may be considered in determining whether there has been a transfer of ownership pursuant to MCL 211.27a(3), and that these conveyances are not limited to those occurring within a year's period, calendar or otherwise. The Tribunal further finds that stock redemptions, stock transfers, and stock dividends must be considered in determining whether there has been a conveyance of ownership. Therefore, the cumulative conveyances of Petitioner's stock resulted in more than 50% of its stock being transferred as of December 31, 2003, and as a result, Respondent properly uncapped the subject property's 2004 TV. In addition, the cumulative conveyances of Petitioner's stock resulted in more than 50% of its stock being transferred as of December 31, 2009, resulting in the uncapping of the subject property's 2010 TV. Because there are no genuine issues of material fact, the Tribunal finds that granting Respondent's Motion for Summary Disposition under MCR 2.116(C)(10) is warranted. Therefore,

IT IS ORDERED that that Petitioner's Motion for Summary Disposition is DENIED.

IT IS FURTHER ORDERED Respondent's Motion for Summary Disposition under MCR 2.116(C)(4) is DENIED.

IT IS FURTHER ORDERED Respondent's Motion for Summary Disposition under MCR 2.116(C)(5) is DENIED.

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

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,

[97] *Id*. at 15-16. (emphasis added.)

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: November 17, 2025
smm/gc

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