



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

Centerpoint Owner LLC,  
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 18-002499

City of Grand Rapids,  
Respondent.

Presiding Judge  
Victoria L. Enyart

ORDER GRANTING JOINT MOTION FOR RECONSIDERATION

CORRECTED FINAL OPINION AND JUDGMENT

On August 12, 2020, the parties filed a joint motion requesting that the Tribunal reconsider the Corrected Final Opinion and Judgment issued on July 22, 2020. In the Motion, the parties state that the taxable values in the Corrected Final Opinion and Judgment are incorrect for parcels 41-18-11-376-038, 41-18-11-376-039, and 41-18-11-376-041. More specifically, parcel 41-18-11-376-038 had a 2017 taxable value of zero because it was split from parcel 41-18-11-376-036. Its allocated taxable value was \$24,540,171, it had \$322,400 in losses, and \$467,013 in additions. Under the taxable value formula, the 2018 taxable value should be \$25,193,357. Parcel 41-18-11-376-039 had a 2017 taxable value of zero because it was split from parcel 41-18-11-376-036. Its allocated taxable value was \$156,500, had additions of \$390,000, resulting of a 2018 taxable value of \$549,786. Parcel 41-18-11-376-041 had a 2017 taxable value of zero because it was combined on January 5, 2018 from parcels 41-18-11-376-035 and 41-18-11-376-036. The 2017 allocated value was \$571,941, and multiplying this by the inflation rate multiplier results in a 2018 taxable value of \$584,972.

The Tribunal has considered the Motion and the case file and finds that the parties have demonstrated a palpable error relative to the Corrected Final Opinion and Judgment that misled the Tribunal and the parties and that would have resulted in a different disposition if the error was corrected.<sup>1</sup> Specifically, under MCL 211.27a, a property's taxable value is the lesser of its state equalized value and "[t]he property's taxable value in the immediately preceding year minus any losses, multiplied by the lesser of 1.05 or the inflation rate, plus all additions."<sup>2</sup> The Tribunal is under a duty to ensure that taxable values comply with the law.<sup>3</sup> The parties provide the property record cards for the parcels at issue, and the Tribunal finds that it made findings of fact concerning additions to parcel 41-18-11-376-038 and 41-18-11-376-039. The parties provide evidence of, and do not dispute, the 2017 taxable values, allocations to the respective parcels, and the losses to parcel 41-18—11-376-038.

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 for the 2018 tax year is as follows:

<b>Parcel No.</b>	<b>TCV</b>	<b>SEV</b>	<b>TV</b>
<b>Total</b>	\$67,100,000	\$33,550,000	\$31,649,051
41-18-11-376-029	\$4,000,000	\$2,000,000	\$1,883,234
41-18-11-376-037	\$600,000	\$300,000	\$300,000
41-18-11-376-038	\$55,214,900	\$27,607,450	\$25,193,357
41-18-11-376-039	\$1,250,000	\$625,000	\$549,786

<sup>1</sup> See TTR 261, TTR 215, and MCR 2.119.

<sup>2</sup> MCL 211.27a(2) and (2)(a).

<sup>3</sup> See *Mich Props, LLC v Meridian Twp*, 491 Mich 518, 543–544; 817 NW2d 548 (2012).

41-18-11-376-040	\$1,115,000	\$557,500	\$557,500
41-18-11-376-041	\$1,220,000	\$610,000	\$584,972
41-18-11-451-002	\$3,700,000	\$1,850,000	\$1,738,558
41-18-11-452-017	\$100	\$50	\$50

### JUDGMENT

IT IS ORDERED that the Join Motion for Reconsideration is GRANTED.

IT IS FURTHER ORDERED that the properties' TCV, SEV, and TV for the tax year at issue are MODIFIED as set forth in this Order.

IT IS FURTHER ORDERED that all other portions of the FOJ not modified herein are incorporated by reference and adopted in this Corrected 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 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, 2009, at the rate of 1.23% for calendar year 2010, (ii) after December 31, 2010, at the rate of 1.12% for calendar year 2011, (iii) after December 31, 2011, through June 30, 2012, at the rate of 1.09%, (iv) after June 30, 2012, through June 30, 2016, at the rate of 4.25%, (v) after June 30, 2016, through December 31, 2016, at the rate of 4.40%, (vi) after December 31, 2016, through June 30, 2017, at the rate of 4.50%, (vii) after June 30, 2017, through December 31, 2017, at the rate of 4.70%, (viii) after December 31, 2017, through June 30, 2018, at the rate of 5.15%, (ix) after June 30, 2018, through December 31, 2018, at the rate of 5.41%, (x) after December 31, 2018 through June 30, 2019, at the rate of 5.9%, (xi) after June 30, 2019 through December 31, 2019, at the rate of 6.39%, (xii) after December 31, 2019, through June 30, 2020, at the rate of 6.40%, and (xiii) after June 30 2020, through December 31, 2020, at the rate of 5.63%.

This Corrected 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 shall be limited to the issues addressed in this Order.

A Motion for reconsideration must be filed with the required filing fee within 21 days from the date of entry of the final decision.<sup>4</sup> Because the final decision closes the case, the motion cannot be filed through the Tribunal's web-based e-filing system; it must be filed by mail or personal service. The fee for the filing of such motions is \$50.00 in the Entire Tribunal and \$25.00 in the Small Claims Division, unless the Small Claims decision relates to the valuation of property and the property had a principal residence exemption of at least 50% at the time the petition was filed or the decision relates to the grant or denial of a poverty exemption and, if so, there is no filing fee.<sup>5</sup> A copy of the motion must be served 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.<sup>6</sup> Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.<sup>7</sup>

A claim of appeal must be filed with the appropriate filing fee. If the claim is filed within 21 days of the entry of the final decision, it is an "appeal by right." If the claim is

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<sup>4</sup> See TTR 261 and 257.

<sup>5</sup> See TTR 217 and 267.

<sup>6</sup> See TTR 261 and 225.

<sup>7</sup> See TTR 261 and 257.

filed more than 21 days after the entry of the final decision, it is an “appeal by leave.”<sup>8</sup> A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.<sup>9</sup> The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.<sup>10</sup>

By Victoria H. Emjart

Entered: August 27, 2020

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<sup>8</sup> See MCL 205.753 and MCR 7.204.

<sup>9</sup> See TTR 213.

<sup>10</sup> See TTR 217 and 267.