



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

Hansen Farm Land Trust,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MOAHR Docket No. 19-002233

Bridgewater Township,
Respondent.

Presiding Judge
Marcus L. Abood

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner, Hansen Farm Land Trust, appeals ad valorem property tax assessments levied by Respondent, Bridgewater Township, against Parcel Nos. Q-17-11-400-004 and Q-17-11-400-005 for the 2019 tax year. Thomas K. Dillon, Attorney, represented Petitioner, and Mary Selover-Rider, Assessor, represented Respondent.

A hearing on this matter was held on June 16, 2021. Petitioner’s witness was Michael T. Williams, real estate appraiser. Respondent’s witness was Clayton Rider.

Based on the evidence, testimony, and case file, the Tribunal finds that the true cash values (“TCV”), state equalized values (“SEV”), and taxable values (“TV”) of the subject property for the 2019 tax year is as follows:

Parcel No.	Year	TCV	SEV	TV
Q-17-11-400-004	2019	\$859,870	\$429,935	\$429,935
Q-17-11-400-005	2019	\$62,720	\$31,360	\$17,380

PETITIONER’S CONTENTIONS

Petitioner asserts the subject’s parcels comprise approximately a total of 100 acres used primarily for an agricultural use. The subject has a new 14,000 square feet

storage facility, two older equipment storage buildings each with 1,500 square feet, a small modular office structure, a lean-to with staves, and a cell tower.

Petitioner contends the subject property is valued as fee simple. The subject (land and improvements) are not encumbered by any formal leasing agreements. Petitioner acknowledged and considered the cell tower located on the subject property in the overall valuation of the property. Petitioner admits that cell towers were not seen in the subject or neighboring townships during the appraiser's inspection. The cell tower does not deflect from the subject's agricultural use though.

Petitioner's market analysis started with Washtenaw County demographics. The market area is rural in nature. Bridgewater Township is sparsely populated and is contrasted to the city of Ann Arbor. Bridgewater Township has had little building permits and residential building construction. Petitioner's demographic analysis included household income and unemployment. Overall, the subject market area is stable. Aside from a small tavern, party store, lumber store, etc. the subject area is rural agricultural in nature. The subject is zoned for agricultural use.

The subject area is conducive to agricultural farming with level to slightly rolling topography, with very little muck soils and with larger acreage parcels. The market influences or indicators support the highest and best use conclusion as agricultural farming. Approximately 70 acres of the subject property is agriculturally cultivated. The subject's use legally conforms to the township's zoning code.

Petitioner further contends the main issue in this case is the highest and best use of the subject property. Petitioner's appraisal report properly outlines and identifies the subject's market area to support the highest and best conclusions. Petitioner's highest

and best use analysis concludes that the subject is best suited as an agricultural farming use.

Petitioner considered all three approaches but only developed the cost approach to value. The income approach was not developed due to the lack of formal leases to farm the subject acreage. Moreover, farming operations in the subject market area are typically owner-occupied farmers. The sales comparison approach was not developed because the subject is not improved with any residential dwellings. A direct comparison analysis for an owner-occupied farm would include a residential dwelling.

Given the newer age of the subject's main outbuilding, the cost analysis is reasonable. This building has minimal depreciation and is typical for farming purposes. The remaining outbuildings are older but are also typical in a farming operation. Cost figures were derived from Marshall Valuation Service and include relevant cost multipliers as well as depreciation factors. A comparative analysis was performed for the value indication for the subject as vacant land. There are reasonable vacant land sales in the subject market area. With a land valuation and cost calculation for the improvements, Petitioner places reliance on the cost approach to value for this tax appeal matter.

Petitioner's typos within the appraisal report do not impact its appraiser's opinion of value.¹

PETITIONER'S ADMITTED EXHIBITS

In support of its value contentions, Petitioner offered the following exhibits, which were admitted into evidence:

¹ Tr, 65-66.

P-1: Appraisal Report prepared by Michael Williams.

PETITIONER'S WITNESS

Petitioner's witness was Michael Williams, who is a real estate appraiser in the state of Michigan. Through testimony, the witness's background, education, and experience was presented to the Tribunal. Based on this testimony, Mr. Williams was acknowledged and admitted as an expert in real estate appraisal.

RESPONDENT'S CONTENTIONS

Respondent contends the subject's large new storage building is utilized for fireworks and the cell tower is not commonly found on a farming property. The subject is being used for both farming and commercial purposes. Specifically, the newer outbuilding is being used to store fireworks.

Respondent submitted valuation evidence in the form of the 2019 subject property record cards.

RESPONDENT'S ADMITTED EXHIBITS

In support of its value contentions, Respondent offered the following exhibits, which were admitted into evidence:

R-1: 2019 Subject Property Record Cards (pages 1-6).

RESPONDENT'S WITNESS

Respondent's witness was Clayton Rider who is a commercial and industrial appraiser for the Eaton County Equalization Department. Through testimony,

the witness's background, education, and experience was presented to the Tribunal.

Based on this testimony, Mr. Rider was acknowledged and admitted as a fact witness.²

FINDINGS OF FACT

1. The subject property is located at 9700 and 9840 Burmeister Road, within the county of Washtenaw and in the township of Bridgewater.
2. The subject parcels are zoned General Agricultural.
3. Parcel number Q-17-11-400-004 is comprised of 94.84 acres. Parcel number Q-17-11-400-005 is comprised of 5.16 acres.
4. The subject parcels are contiguous and comprise a total of 100 acres.
5. Out of the total acreage, 70 acres is cultivated for farming purposes by a local farmer under an informal agreement.
6. The subject parcels are not improved with any residential dwellings.
7. The subject parcels are improved with a 14,000 square foot building (Building 1); a 1,500 square foot equipment building (Building 2); a 1,555 square foot equipment building (Building 3) and cell tower; a 1,680 square foot modular office building; and a lean-to and staves.³
8. Petitioner has granted Aaron Enzer and ACE Pyro permission to occupy the property.⁴ There is no formal lease agreement between the parties.
9. Aaron Enzer and Ace Pyro LLC have a special land use for inventory storage (commercial fireworks) and light office operations in accordance with a Consent Judgment dated May 2009.⁵
10. The General Agricultural zoning ordinance states, "Special Uses may include but may not be limited to. . .limited business uses and 'temporary uses not otherwise regulated by this ordinance'."
11. Petitioner submitted valuation evidence in the form of an appraisal report prepared by Michael Williams. The effective date of the appraisal report is December 31, 2018.
12. Petitioner's appraisal report developed the cost approach to value for a singular property. The outbuilding values were calculated based on replacement cost new (RCN). The land value was based on vacant land sales in Washtenaw County.
13. Respondent submitted valuation evidence in the form of the 2019 subject property record cards for a mass appraisal cost approach.
14. Respondent's mass appraisal cost approach did not include any land sales studies or ECF sales studies.

² Petitioner objected to the witness being offered as an expert since Clayton Rider did not have any technical responsibilities with the tax roll for Bridgewater Township.

³ Tr, 42-43, 50.

⁴ Tr, 49-50.

⁵ Pet's Exh P-1, 34-35.

15. Respondent's exhibit list included eight proposed entries. As noted, Respondent only offered exhibit R-1 for admission.⁶
16. Clayton Rider is the deputy director and chief commercial/industrial appraiser (assessor) for Eaton County Equalization.
17. In the last 4 years, Clayton Rider did not have to sign the assessment roll for Bridgewater Township.⁷
18. Clayton Rider assisted Respondent in the inspection of the subject property and building improvements.
19. Respondent and Clayton Rider inspected the subject property (exterior buildings) on February 18, 2019, and June 20, 2019. Respondent and Clayton Rider inspected the subject's interior buildings on August 4, 2020.
20. Clayton Rider did not develop the mass appraisal cost approach for the subject property.⁸
21. Mary Selover-Rider was not named as a witness on Respondent's prehearing statement.
22. The highest and best use of the subject is as an agricultural farming property.
23. Respondent agreed with Petitioner's contention of TCV for the subject property.⁹

The Tribunal's Findings of Fact concern only evidence and inferences found to be significantly relevant to the legal issues involved; the Tribunal has not addressed every piece of evidence or every inference that might lead to conflicting conclusions and has rejected evidence contrary to those findings.

⁶ As a trier of fact, the Tribunal is ever mindful to act impartially, objectively and without bias. Nonetheless, the Tribunal afforded Respondent (working without the assistance of legal counsel) latitude in presenting its case-in-chief. Respondent was not precluded from offering its other exhibits at hearing. Respondent had full avail to offer those relevant exhibits germane to the testimony of Clayton Rider. Respondent was unfamiliar with the ability to offer exhibits and witnesses at hearing; it was the Tribunal that asked what Respondent's intention was to offer Respondent's Exhibit R-1 to evidence. Said differently, giving consideration to Respondent's lack of litigation experience does not require the Tribunal to conduct Respondent's case-in-chief.

⁷ Mary Selover-Rider and Clayton Rider are the contract assessors for Bridgewater Township. In testimony, Clayton Rider admitted not having any involvement in Respondent's assessment roll other than assisting Ms. Selover-Rider with measuring properties in the township.

⁸ Clayton Rider was admitted as a fact witness after he admitted to having no technical involvement with the assessment of the subject property or any other property within Bridgewater Township. Mary Selover-Rider only attempted to present herself as a witness in this matter after she failed to have Clayton Rider admitted as an expert witness. Petitioner objected to Mary Selover-Rider being offered as a witness because she was not identified or disclosed as a witness on Respondent's prehearing statement. Petitioner argued it would be prejudiced by the entry of this untimely named witness; Petitioner did not prepare for Mary Selover-Rider as a witness for this hearing.

⁹ Tr, 98-99. The parties attempted to resolve this tax appeal matter "off the record" but were unsuccessful in this regard.

CONCLUSIONS OF LAW

The assessment of real and personal property in Michigan is governed by the constitutional standard that such property shall not be assessed in excess of 50% of its true cash value.¹⁰

The legislature shall provide for the uniform general ad valorem taxation of real and tangible personal property not-exempt by law except for taxes levied for school operating purposes. The legislature shall provide for the determination of true cash value of such property; the proportion of true cash value at which such property shall be uniformly assessed, which shall not . . . exceed 50 percent. . .¹¹

The Michigan Legislature has defined “true cash value” to mean:

The usual selling price at the place where the property to which the term is applied is at the time of assessment, being the price that could be obtained for the property at private sale, and not at auction sale except as otherwise provided in this section, or at forced sale.¹²

The Michigan Supreme Court has determined that “[t]he concepts of ‘true cash value’ and ‘fair market value’ . . . are synonymous.”¹³

“By provisions of [MCL] 205.737(1) . . . , the Legislature requires the Tax Tribunal to make a finding of true cash value in arriving at its determination of a lawful property assessment.”¹⁴ The Tribunal is not bound to accept either of the parties' theories of valuation.¹⁵ “It is the Tax Tribunal's duty to determine which approaches are useful in

¹⁰ See MCL 211.27a.

¹¹ Const 1963, art 9, sec 3.

¹² MCL 211.27(1).

¹³ *CAF Investment Co v Michigan State Tax Comm*, 392 Mich 442, 450; 221 NW2d 588 (1974).

¹⁴ *Alhi Dev Co v Orion Twp*, 110 Mich App 764, 767; 314 NW2d 479 (1981).

¹⁵ *Teledyne Continental Motors v Muskegon Twp*, 145 Mich App 749, 754; 378 NW2d 590 (1985).

providing the most accurate valuation under the individual circumstances of each case.”¹⁶ In that regard, the Tribunal “may accept one theory and reject the other, it may reject both theories, or it may utilize a combination of both in arriving at its determination.”¹⁷

A proceeding before the Tax Tribunal is original, independent, and de novo.¹⁸ The Tribunal's factual findings must be supported “by competent, material, and substantial evidence.”¹⁹ “Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence.”²⁰

“The petitioner has the burden of proof in establishing the true cash value of the property.”²¹ “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.”²² However, “[t]he assessing agency has the burden of proof in establishing the ratio of the average level of assessments in relation to true cash values in the assessment district and the equalization factor that was uniformly applied in the assessment district for the year in question.”²³

The three most common approaches to valuation are the capitalization of income approach, the sales comparison, or market, approach, and the cost-less-depreciation

¹⁶ *Meadowlanes Ltd Dividend Housing Ass'n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

¹⁷ *Jones & Laughlin Steel Corp v City of Warren*, 193 Mich App 348, 356; 483 NW2d 416 (1992).

¹⁸ MCL 205.735a(2).

¹⁹ *Dow Chemical Co v Dep't of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).

²⁰ *Jones & Laughlin Steel Corp*, *supra* at 352-353.

²¹ MCL 205.737(3).

²² *Jones & Laughlin Steel Corp*, *supra* at 354-355.

²³ MCL 205.737(3).

approach.²⁴ “The market approach is the only valuation method that directly reflects the balance of supply and demand for property in marketplace trading.”²⁵ The Tribunal is under a duty to apply its own expertise to the facts of the case to determine the appropriate method of arriving at the true cash value of the property, utilizing an approach that provides the most accurate valuation under the circumstances.²⁶ Regardless of the valuation approach employed, the final valuation determined must represent the usual price for which the subject would sell.²⁷

Respondent submitted valuation evidence in the form of the subject’s 2019 property record cards. However, this cost analysis lacked detail and articulation. This mass appraisal cost approach (property record cards) did not include a land sales study or an ECF analysis. Respondent failed to provide any underlying data for the mass appraisal cost analysis. Mass appraisal is not the equivalent of the valuation of a singular property though. Moreover, Respondent failed to explain the relevance of a mass appraisal cost approach for the valuation of a singular property. It is noted that the subject is improved with varying aged outbuildings. On the other hand, the subject’s main outbuilding is newer and presumably has less physical depreciation. Generally, a cost approach is most relevant for new or newer construction. Likewise, Respondent failed to demonstrate how depreciation (physical, functional, and external) was calculated. Therefore, Respondent’s mass appraisal cost approach is given no weight or credibility in the independent determination of market value for the subject property.

²⁴ *Meadowlanes*, *supra* at 484-485; *Pantlind Hotel Co v State Tax Comm*, 3 Mich App 170, 176; 141 NW2d 699 (1966), *aff’d* 380 Mich 390 (1968).

²⁵ *Jones & Laughlin Steel Corp*, *supra* at 353 (citing *Antisdale v City of Galesburg*, 420 Mich 265; 362 NW2d 632 (1984) at 276 n 1).

²⁶ *Antisdale*, *supra* at 277.

²⁷ See *Meadowlanes Ltd Dividend Housing Ass’n v Holland*, 437 Mich 473, 485; 473 NW2d 636 (1991).

Petitioner submitted valuation evidence in the form of a narrative appraisal report prepared by Michael Williams. The initial sections of the report provide a logical and reasonable path for an indication of market value.²⁸ First, the description of the subject market area is based on demographic data specific to Washtenaw County and Bridgewater Township. Population, number of households, household income and residential building permits were laid out in an informative fashion. Next, the subject site description reviewed topography, soil types, and environmental issues. The subject site was analyzed in the context of Bridgewater Township as well as Washtenaw County. Overall, Petitioner's research and analysis of the subject's market, neighborhood and site is persuasive.²⁹ Therefore, Petitioner's market analysis and description for the subject property as an agricultural farm is given weight and credibility in the independent determination of market value for the subject property.

Next, Petitioner's analysis of highest and best use "as vacant" and "as improved" applied the four tests of physically possible, legally permissible, financially feasible, and maximally profitable. These tests were analyzed to the subject and the specific market area. A large portion of the subject site is used for farming purposes. The site includes customary outbuildings for a farming operation. Further, a modular structure utilized as an office is permissible under the current zoning. The existence of a cell tower, while perhaps uncommon to a farming operation, was not proven to have a negative impact to

²⁸ Williams' assertion for his compliance to professional valuation standards and ethics did not coincide with his references to outdated valuation treatises (Appraisal Institute: *The Dictionary of Real Estate Appraisal*, 5th edition and *The Appraisal of Real Estate*, 13th edition) which have been updated to the 6th edition (2015) and the 15th edition (2020) respectively. Nonetheless, Petitioner's market data and analyses are logical and reasonable.

²⁹ Respondent did not challenge or refute Petitioner's market analysis and description for the subject property.

the subject's highest and best use as well as market value.³⁰ Petitioner's conclusion for the subject as agricultural use and/or low-density residential occupancy is supported by the market description as well as the four tests. Therefore, Petitioner's highest and best use analysis is given weight and credibility in the determination of market value for the subject property.

Regarding Petitioner's value methodologies, all three approaches to value were considered. The income approach was not utilized due to the lack of formal lease agreements to the subject property. Moreover, typical farming operations in the subject market area are owner-occupied operations. The cost approach was employed due to the various outbuildings to the property especially for the newer age of the main 14,000 square feet outbuilding. Petitioner derived replacement cost new from the Marshall Valuation Service (MVS). A comparative analysis was utilized for the vacant land sales in the subject market area.

Petitioner's vacant land sales analysis was based on research in Washtenaw County and Bridgewater Township. All five sales are located in the county. Sales 1 and 2 are located in Manchester Township; Sales 3, 4 and 5 are located in Bridgewater Township. Sales 1 and 4 are the most similar to the subject in acreage. Sale 1 sold in November 2018 and is the closest to the December 31, 2018, tax day. Sale 3 is the most similar to the subject in location. All five sales are similar to the subject in zoning and site characteristics. Sales 3 and 5 are the most similar to the subject in access/views as well as the lack of wetlands. Sale 3 has a gravel road surface similar

³⁰ Respondent's conclusory statements and concerns over the existence of a cell tower did not include any documentary or testimonial evidence. Said differently, Respondent's case-in-chief was void of any evidence refuting the cell tower located on the subject's agricultural property.

to the subject. On the other hand, sale 2 is the oldest sale occurring in 2016. Sale 4 does not have any tillable acreage and has larger gross adjustments. Sale 5 is the smallest acreage parcel and has the highest gross adjustments. Qualitatively and quantitatively, the sales are bracketed to the subject. In other words, three sales are adjusted downward, one sale is adjusted upward, and one sale had zero net adjustments. Sale 1 has the least amount of net adjustments (zero) and sale 3 has the least amount of gross adjustments (15%). Petitioner's explanations are consistent and supportive of the adjustments applied to the comparable properties. Therefore, a reasoned and reconciled determination places weight on sale 1 at \$3,800 per acre. The land value determination is 94.84 acres x \$3,800 = \$360,392, rounded to \$360,390. The land value is allocated based on the weighted contribution of each parcel's acreage to the whole. Parcel number Q-17-11-400-004 (94.84 acres) is allocated 95% for a value of \$342,370 and parcel number Q-17-11-400-005 (5.16 acres) is allocated 5% for a value of \$18,020.

Petitioner utilized MVS cost calculations for the replacement cost new for the subject's outbuildings. Each specific outbuilding was cost calculated by applying relevant multipliers as well as depreciation factors. Specifically, the newer building, the 14,000 square feet warehouse was appropriately cost calculated by Petitioner's appraiser. Further clarification and reasoning were given by Petitioner's appraiser on cross examination by Respondent.³¹ On the other hand, Respondent did not challenge or refute the cost calculations for the other outbuildings on the subject property.

³¹ Tr, 57-60. Petitioner's appraiser cited the relevant MVS section and page number for a warehouse structure in a farming operation.

Therefore, Petitioner's RCN, multipliers, and depreciation factor for each outbuilding is given weight and credibility in the determination of market value for the subject.

The allocation of land and buildings to each parcel number is as follows: Parcel Q-17-11-400-004 with 94.84 acres (\$342,370) plus building 1 (\$414,700) and the office modular building (\$102,800) equals a TCV of \$859,870. Parcel number Q-17-11-400-005 with 5.16 acres (\$18,020) plus building 2 (\$7,000), building 3 and cell tower (\$29,200), and lean-to and staves (\$8,500) equals a TCV of \$62,720.

Overall, Respondent's evidence is not more persuasive than Petitioner's testimonial and documentary evidence. Petitioner provided the most reliable and credible evidence for the market value of the subject property.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that the subject property was over-assessed for 2019. The subject property's TCV, SEV, and TV for the tax year(s) at issue are as stated in the Introduction section above.

JUDGMENT

IT IS ORDERED that the property's state equalized and taxable values for the tax year(s) at issue are MODIFIED 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 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 December 31, 2021, at the rate of 4.25%.

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 required filing fee within 21 days from the date of entry of the final decision.³² 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.³³ 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.³⁴ Responses to motions for reconsideration are prohibited and there are no oral arguments unless otherwise ordered by the Tribunal.³⁵

³² See TTR 261 and 257.

³³ See TTR 217 and 267.

³⁴ See TTR 261 and 225.

³⁵ See TTR 261 and 257.

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 filed more than 21 days after the entry of the final decision, it is an “appeal by leave.”³⁶ A copy of the claim must be filed with the Tribunal with the filing fee required for certification of the record on appeal.³⁷ The fee for certification is \$100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.³⁸

Entered: August 25, 2021

By 

³⁶ See MCL 205.753 and MCR 7.204.

³⁷ See TTR 213.

³⁸ See TTR 217 and 267.