STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

GRETCHEN WHITMER
GOVERNOR

ORLENE HAWKS
DIRECTOR

Dragonmead LC,
Petitioner,

v

City of Warren,
Respondent.

MICHIGAN TAX TRIBUNAL

MOAHR Docket No. 20-001203

Presiding Judge
Marcus L. Abood

ORDER GRANTING PETITIONER'S MOTION FOR SUMMARY DISPOSITION

ORDER DENYING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION

FINAL OPINION AND JUDGMENT

INTRODUCTION

On June 14, 2021, the parties each filed a motion requesting that the Tribunal enter summary judgment in its favor in the above-captioned case. More specifically, Petitioner contends that the subject property is entitled to an Eligible Manufacturing Personal Property Exemption (EMPP) for the 2020 tax year because using the property to brew beer for sale at locations other than Petitioner's retail locations qualifies as industrial processing under the general definition of industrial processing. Respondent contends that brewing beer for sale at locations other than Petitioner's retail locations does not qualify as industrial processing, and as such the property is not entitled to an EMPP.

On July 6, 2021 each party filed a response to the other's Motion. In the response, Petitioner contends that Respondent does not dispute that Petitioner's use of the property meets the general definition of industrial processing. In its response to

Petitioner's Motion, Respondent contends that a specific subsection of the relevant statute controls, and as such the equipment is not used predominantly for industrial processing.

The Tribunal has reviewed the Motions, responses, and the evidence submitted and finds that granting Petitioner's Motion for Summary Disposition and denying Respondent's Motion for Summary Disposition is warranted at this time.

PETITIONER'S CONTENTIONS

In support of its Motion, Petitioner contends that the parties agree that the value of the personal property at issue is more than 50% of the value of all of Petitioner's personal property and that all the property at issue is used to brew alcoholic beverages. In order to qualify for an EMPP, the property must be used in industrial processing as that term is defined in the General Sales Tax Act or the Use Tax Act. The equipment clearly meets that definition, and it is located on occupied real property. The parties dispute, however, whether the "predominant use" calculation results in a value greater than 50%. If the property at issue is eligible for an industrial processing exemption under the General Sales Tax Act, the parties agree that the result of the calculation is greater than 50%. MCL 205.54t sets forth the industrial processing exemption, and prior to the 2015 amendments contemplated that equipment for preparation of food and beverages was exempt when being used to prepare food and beverages for sale at other locations. The 2015 amendments, specifically MCL 205.54t(4)(h), extended the exemption to include equipment used to prepare alcoholic beverages for sale at a manufacturer's own locations. The 2015 amendments also specifically excluded the property listed in MCL 205.54t(5)(h) as property ineligible for the exemption. These

amendments, make clear that property used to manufacture alcoholic beverages both for retail at the manufacturer's locations and at wholesale were intended to be eligible for the industrial processing exemption. With regard to alcoholic beverages sold at retail by third parties, neither MCL 205.54t(4)(h) not MCL 205.54t(5)(h) apply because those are directed at food and beverages. The Legislative analysis also indicates that these amendments were directed at microbreweries.

Petitioner believes that Respondent contends that the exemption only applies to the extent that the property is used to manufacture liquor sold at retail by Petitioner. This interpretation would swallow the rule because it would read out the general exemption applicable to industrial processing equipment. There is nothing in the statute that indicates that the Legislature intended to narrow the exemption by excluding property used to manufacture alcoholic beverages for sale at wholesale.

In its response to Respondent's Motion, Petitioner contends that Respondent does not contend that the equipment does not meet the general definition of industrial processing. Prior to the 2015 amendments, the language of the statute supported the conclusion that equipment used to produce alcoholic beverages for wholesale was exempt, as supported by the general definition of industrial processing. Subsections 3 and 4 of MCL 205.54t and 94*o* provide non-exhaustive lists of both activities and property that are eligible for the industrial processing exemption. Neither is intended to be comprehensive. New subsection (4)(h) does not grant an exemption, it simply negates an exception. Respondent essentially argues that the industrial processing exemption never applied to property used to manufacture alcoholic beverages sold at wholesale despite no statutory language supporting that conclusion. Petitioner's

products are final, and the industrial processing exemption applies to equipment used to produce products "ultimately sold at retail." Respondent also misapplies rules of statutory construction. The plain language of the statute only creates an exception to subsection (5)(h) in subsection (4)(h), and *expressio unius est exclusion alterius* does not support Respondent's position because the list of items in subsection 4 was not meant to be exhaustive. Further, the exclusion in subsection (5)(h) was never meant to apply to equipment that processes alcoholic beverages for wholesale, as its very terms only apply to food and beverages processed for sale at the processor's own locations. Finally, even if the Tribunal determines that the industrial processing exemption does not apply because Petitioner sells alcoholic beverages at its own locations, Petitioner may still qualify for an EMPP because approximately 70% of the equipment is used to produce alcoholic beverages for sale at retail because they are sold at retail. Such an analysis would require further fact-finding by the Tribunal because the parties did not agree on the original cost of the equipment.

RESPONDENT'S CONTENTIONS

In support of its Motion, Respondent contends that the property is not eligible for an exemption because it is used to produce alcoholic beverages for retail sale at locations not owned by Petitioner. The only statute that addresses production of alcoholic beverages is MCL 205.54t(4)(h), which only exempts property used to produce alcoholic beverages for sale at the taxpayer's own locations. The specific language concerning alcoholic beverages it should control. In addition, applying the canon of construction *expressio unius est exclusion alterius* results in the conclusion that a taxpayer must meet a three part test that the property must be used to (1) produce

alcoholic beverages that are (2) sold at retail by the industrial processor (3) through the processor's own locations. This choice by the Legislature was meant to exclude property that does not meet those requirements. That section (4)(h) was meant to limit the exemption is reinforced by section (5)(h), which specifically excludes equipment used to prepare food and beverages sold at the retailer's own locations. Section (4)(h) was added at the same time as (5)(h), and that (4)(h) was added after the remainder of section 4 indicates that the Legislature wanted to except the processing of alcoholic beverages.

In its response to Petitioner's Motion, Respondent contends that Petitioner's interpretation was rejected in *TOMRA of North America, Inc v Dep't of Treasury*.[1] That case held that if a specific subsection applies, the general definition is not consulted. The specific statute, subsection (4)(h), thus controls, and it is an exception to the general definition. Further, legislative analyses are an unreliable and unpersuasive tool of statutory interpretation.

STANDARD OF REVIEW

There is no specific Tribunal rule governing motions for summary disposition. Therefore, the Tribunal is bound to follow the Michigan Rules of Court in rendering a decision on such motions.[2] In this case, the parties move for summary disposition under MCR 2.116(C)(10). Summary disposition under MCR 2.116(C)(10) tests the factual support for a claim and must identify those issues regarding which the moving party asserts there is no genuine issue of material fact. Under subsection (C)(10), a motion

[1] *TOMRA of North America, Inc v Dep't of Treasury*, 505 Mich 333; 952 NW2d 384 (2020)
[2] See TTR 215.

for summary disposition will be granted “when the affidavits or other documentary evidence, viewed in the light most favorable to the nonmoving party, show that there is no genuine issue as to any material fact and the moving party is therefore entitled to judgment as a matter of law.”[3]

The Michigan Supreme Court has established that a court must consider affidavits, pleadings, depositions, admissions, and documentary evidence filed by the parties in the light most favorable to the non-moving party.[4] The moving party bears the initial burden of supporting its position by presenting its documentary evidence for the court to consider.[5] The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists.[6] Where the burden of proof at trial on a dispositive issue rests on a non-moving party, the non-moving 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.[7] If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted.[8]

CONCLUSIONS OF LAW

The Tribunal has carefully considered the parties’ Motions under MCR 2.116 (C)(10) and finds that granting Petitioner’s Motion and denying Respondent’s Motion is warranted.

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[3] *Lowrey v LMPS & LMPJ, Inc,* 500 Mich. 1, 5; 890 NW2d 344 (2016) (citation omitted).
[4] See *Quinto v Cross and Peters Co*, 451 Mich 358, 362; 547 NW2d 314 (1996) (citing MCR 2.116(G)(5)).
[5] See *Neubacher v Globe Furniture Rentals, Inc*, 205 Mich App 418, 420; 522 NW2d 335 (1994).
[6] *Id.*
[7] See *McCart v J Walter Thompson USA, Inc*, 437 Mich 109, 115; 469 NW2d 284 (1991).
[8] See *McCormic v Auto Club Ins Ass’n*, 202 Mich App 233, 237; 507 NW2d 741 (1993).

This case concerns an EMPP exemption for the 2020 tax year.[9] In Michigan, "all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation."[10] "Qualified new personal property" is exempt from taxation under MCL 211.9m, and "qualified previously existing personal property" is exempt under MCL 211.9n. Both sections define the exempt property as "eligible manufacturing personal property."[11] In turn, "eligible manufacturing personal property is "all personal property located on occupied real property if that personal property is predominantly used in industrial processing or direct integrated support."[12] That section goes on to state that "[p]ersonal property located on occupied real property is predominantly used in industrial processing or direct integrated support if the result of the following calculation is more than 50%."[13] In pertinent part, that calculation is the total original cost of all personal property multiplied by "its percentage of use in industrial processing" divided by the total original cost of all personal property.[14] The

[9] See Petition, May 18, 2020, Para 11, 12, p 2.
[10] MCL 211.1.
[11] MCL 211.9m(8)(j)(i) and MCL 211.9n(8)(c)(i).
[12] MCL 211.9m(8)(c) and MCL 211.9n(8)(a) (referring to the definition of "eligible manufacturing personal property" contained in MCL 211.9m.).
[13] MCL 211.9m(8)(c).
[14] MCL 211.9m(8)(c)(i) and (ii). In full, those subsections state:

> (i) Multiply the original cost of all personal property that is subject to the collection of taxes under this act and all personal property that is exempt from the collection of taxes under sections 7k, 9b, 9f, 9n, and 9o and this section that is located on that occupied real property and that is not construction in progress by its percentage of use in industrial processing or in direct integrated support. For an item of personal property that is used in industrial processing, its percentage of use in industrial processing shall equal the percentage of the exemption the property would be eligible for under section 4t of the general sales tax act, 1933 PA 167, MCL 205.54t, or section 4o of the use tax act, 1937 PA 94, MCL 205.94o. Utility personal property as described in section 34c(3)(e) and personal property used in the generation, transmission, or distribution of electricity for sale is not included in this calculation.
>
> (ii) Divide the result of the calculation under subparagraph (i) by the total original cost of all personal property that is subject to the collection of taxes under this act and all personal property that is exempt from the collection of taxes under sections 7k, 9b, 9f, 9n,

parties agree that the subject property is located on occupied real property.[15] The parties also agree that the property at issue is used to brew alcoholic beverages, and that "[t]he equipment used to brew and bottle the alcoholic beverages represents more than 50% of the value of the Property."[16] As such, if the property at issue is used 100% in industrial processing, the resulting calculation would be greater than 50%.

As provided by MCL 211.9m, when personal property is used in industrial processing, its "percentage of use" is the percentage it would be entitled to under MCL 205.54t or MCL 205.94*o*.[17] Both sections provide an exemption from their respective taxes to "[a]n industrial processor for use or consumption in industrial processing."[18] In all respects pertinent to this appeal, MCL 205.54t or MCL 205.94*o* are identical, and for efficiency, the Tribunal will refer to MCL 205.54t. Further, the Tribunal will refer to MCL 205.54t(7)(a) as subsection (7)(a), MCL 205.54t(4)(h) as subsection (4)(h), and MCL 205.54t(5)(h) as subsection (5)(h).

The statute defines an "industrial processor" as "a person who performs the activity of converting or conditioning tangible personal property for ultimate sale at retail or use in the manufacturing of a product to be ultimately sold at retail."[19] Subsection (7)(a) defines "industrial processing" as "the activity of converting or conditioning tangible personal property by changing the form, composition, quality, combination, or

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and 9o and this section that is located on that occupied real property and that is not construction in progress. Utility personal property as described in section 34c(3)(e) and personal property used in the generation, transmission, or distribution of electricity for sale is not included in this calculation.

[15] Joint Stipulation of Facts (JSF), May 14, 2021, Para 2, p 1.
[16] JSF, Para 3, 4, pp 1-2.
[17] MCL 211.9m(8)(c)(i).
[18] MCL 205.54t(1)(a) and MCL 205.94*o*(1)(a).
[19] MCL 205.54t(7)(b).

character of the property for ultimate sale at retail or for use in the manufacturing of a product to be ultimately sold at retail." Subsection (4)(h) provides that certain property is eligible for an exemption, including "[t]angible personal property used or consumed in an industrial processing activity to produce alcoholic beverages that are sold at retail by that industrial processor through its own locations." Subsection (5)(h), however, provides that "[p]roperty that is not eligible for an industrial processing exemption includes . . ."[20] certain items such as "[t]angible personal property used for the preparation of food or beverages by a retailer for ultimate sale at retail through its own locations, except as provided in subsection (4)(h)."

Here, the parties agree that some of Petitioner's beer was sold at wholesale to distributors, and some was sold at Petitioner's own retail locations.[21] More specifically, in 2019, approximately 27% of the beer was sold at Petitioner's own retail locations, and the remaining 73% was sold to wholesale distributors.[22] In 2020, approximately 35% of the beer was sold at Petitioner's own retail locations, and 65% was sold to wholesale distributors.[23] Subsection (4)(h) specifically applies to the portion of the property used to brew beer for sale at Petitioner's own retail locations, and "[t]he property under subsection (1) is exempt only to the extent that the property is used for the exempt purpose stated in this section."[24] The Tribunal concludes that the portion of the property used to brew beer for sale at Petitioner's retail locations is used for industrial processing under subsection (4)(h). Accordingly, if the percentage of use for wholesale distribution

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[20] MCL 205.54t(5).
[21] See JSF, Para 11, p 4.
[22] JSF, Para 11(a), pp 4-5.
[23] JSF, Para 11(b), p 5.
[24] MCL 205.54t(2).

qualifies as industrial processing, 100% of the subject property is used in industrial processing, and it is entitled to an EMPP.

Resolution of the dispute requires the Tribunal to interpret the relevant statutes. To that end,

> [t]he primary goal of statutory interpretation is to ascertain the legislative intent that may reasonably be inferred from the statutory language. Courts consider both the plain meaning of the critical word or phrase as well as its placement and purpose in the statutory scheme. The first step in that determination is to review the language of the statute itself. Unless statutorily defined, every word or phrase of a statute should be accorded its plain and ordinary meaning, taking into account the context in which the words are used. A statute's history—the narrative of the statutes repealed or amended by the statute under consideration—properly form[s] part of [its] context. When statutory language is unambiguous, no further judicial construction is required or permitted because the Legislature is presumed to have intended the meaning it plainly expressed.[25]

Our Supreme Court also recently explained the standards for interpreting tax exemption statutes:

> In every case requiring statutory interpretation, we seek to discern the ordinary meaning of the language in the context of the statute as a whole. But with regard to tax exemptions, the oft-repeated rule is that they must be strictly construed in favor of the government, i.e., against the finding of an exemption. Stated more fully, this canon of construction provides that [a]n intention on the part of the legislature to grant an exemption from the taxing power of the State will never be implied from language which will admit of any other reasonable construction. Such an intention must be expressed in clear and unmistakable terms, or must appear by necessary implication from the language used . . . .[26]

The Supreme Court went on to state that

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[25] *Dep't of Talent & Economic Development/Unemployment Ins Agency v Great Oaks Country Club, Inc*, ___ Mich ___; ___ NW2d ___ (2021) (Docket No. 160638); slip op at 11-12 (quotation marks, ellipsis, and citation omitted, alteration in original).

[26] *TOMRA of North America, Inc v Dep't of Treasury*, 505 Mich 333, 339; 952 NW2d 384 (2020) (quotation marks and citation omitted, alteration in original).

> because the canon requiring strict construction of tax exemptions does not help reveal the semantic content of a statute, it is a canon of last resort. That is, courts should employ it only when an act's language, after analysis and subjection to the ordinary rules of interpretation, presents ambiguity.[27]

The Tribunal concludes that the statutes at issue are unambiguous and that 100% of the subject property is used for industrial processing. Subsection (7)(a) states that industrial processing is "the activity of converting or conditioning tangible personal property by changing the form, composition, quality, combination, or character of the property for ultimate sale at retail or for use in the manufacturing of a product to be ultimately sold at retail." The parties stipulate that Petitioner uses the property to convert malt, water, hops, and yeast into beer.[28] The beer is sold either to wholesale distributors or at Petitioner's own retail locations.[29] Petitioner's use of the subject property fits into this definition because it converts the ingredients, tangible personal property, into beer, which will either be sold at retail at Petitioner's own locations or by the wholesaler's customers, i.e., "ultimately sold at retail." Petitioner is thus an industrial processor and use of the subject property qualifies as industrial processing.

Subsections (4)(h) and (5)(h) do not alter the conclusion that Petitioner's use of the subject property qualifies as industrial processing. By their plain language, both subsections are directed at equipment used to produce items sold at the processor's *own* retail locations, not items sold at other locations. As such, neither subsection applies to equipment used to produce alcoholic beverages sold at other retail locations, and the statute is unambiguous. For the same reason, although subsection (4)(h) is the

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[27] *Id.* at 343.
[28] JSF, Para 8, pp 2-4.
[29] JSF, Para 11, p 4.

only section containing the phrase “alcoholic beverages,” it does not apply to those beverages produced for sale at a location other than the processor’s. Subsection (4)(h) plainly states that property eligible for an industrial processing exemption “includes” certain property, and nothing in the statute indicates that property not listed in subsection (4)(h) does not qualify. Rather, the Legislature simply listed certain items that it wished to definitively state would be eligible. Further, subsection (5)(h) does not exclude from the exemption property used to produce food and beverages for sale at other locations.

The statutory history also supports this construction. The 2015 amendments only made two changes to the statutes, adding subsection (4)(h) and adding “except as provided in subsection (4)(h)” to subsection (5)(h).[30] These amendments were specifically directed toward the sale at retail at the industrial processor’s own retail locations, and created a special carve-out for retail sale of alcoholic beverages. Nothing in the amendments leads the Tribunal to conclude that they were intended to eliminate an exemption when the processor sells to other entities for sale at retail. Given the above analysis, the Tribunal concludes that the statutes are unambiguous, and that the “ordinary meaning of [subsection (7)(a)] in the context of the statute as a whole,”[31] provides that, when equipment is used for production of alcoholic beverages for sale at locations other than the processor’s own retail locations, that use qualifies for an industrial processing exemption.

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[30] 2015 PA 204 and 2015 PA 205.
[31] *TOMRA*, 505 Mich at 339.

Respondent also argues that the doctrine of *expressio unius est exclusio alterius* should be applied. This canon "characterizes the general practice that when people say one thing they do not mean something else."[32] According to Respondent, because subsection (4)(h) lists certain property that is eligible for an industrial processing exemption, including property used to produce alcoholic beverages for sale at the processor's own retail locations, the Legislature intended that equipment used to produce alcoholic beverages for sale at other locations is not exempt. Importantly, the doctrine "does not subsume the plain language of the statute when determining the intent of the Legislature."[33] As stated above, the Tribunal concludes that the statutes at issue are unambiguous, and application of canons of construction is not permitted.[34] In addition, production when the sale will occur at a retail location other than the processor's is unquestionably "for ultimate sale at retail," and thus Respondent's construction would render subsection (7)(a) surplusage or nugatory, which the Tribunal must avoid.[35]

Finally, despite Respondent's argument that *TOMRA* compels the conclusion that a specific statute is directed at alcoholic beverages and must control, *TOMRA* is distinguishable. There, the sections at issue were subsection (7)(a) and subsection (3).[36] The Supreme Court recognized a conflict between these sections because subsection (7)(a) imposed a requirement that industrial processing must occur after

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[32] *Detroit City Council v Detroit Mayor*, 283 Mich App 442, 456; 770 NW2d 117 (2009) (quotation marks and citation omitted).
[33] *Id.*
[34] See *Great Oaks Country Club*, ___ Mich ___; slip op at 12.
[35] *Pittsfield Charter Twp v Washtenaw Co*, 468 Mich 702, 714; 664 NW2d 193 (2003).
[36] *TOMRA*, 505 Mich at 344-346.

"tangible personal property begins movement from raw materials storage to begin industrial processing," but subsection 3 included activities that would occur prior to such movement.[37] To alleviate the conflict, the Court utilized the canon of construction that specific provisions control over general ones.[38] The Court concluded that the specific provision, which spelled out activities including those at issue, controlled, and that the temporal limitation did not apply.[39] Here, however, there is no ambiguity in the statute and no conflict. Production when the sale will occur at a location other than the processor's own retail location is addressed by subsection (7)(a), and production when the alcoholic beverage is sold at the processor's own retail location is addressed by subsection (4)(h). *TOMRA* is thus inapplicable, and subsections (4)(h) and (5)(h) are inapplicable to the portion of the property used to brew beer for sale to a wholesaler.

In sum, the Tribunal concludes that the statutes at issue unambiguously provide that the subject property would qualify for a 100% industrial processing exemption under either MCL 205.54t or MCL 205.94*o*. As a result, the property is used 100% in industrial processing, and the calculation provided for in MCL 211.9m(8)(c)(i) and (ii) would result in a value of greater than 50%. In other words, the predominant use of the subject property is industrial processing. Accordingly, the subject property shall receive an EMPP for the 2020 tax year.

JUDGMENT

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

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[37] *Id.* at 348.
[38] *Id.* at 350-351.
[39] *Id.* at 351.

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

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 provided in this Final Opinion and Judgment within 20 days of the entry of the Final Opinion and Judgment, subject to the processes of equalization.[40] 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

[40] See MCL 205.755.

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 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, 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. 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.

A claim of appeal must be filed with the Michigan Court of Appeals 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." You are required to file a copy of the claim of appeal with filing fee with the Tribunal in order to certify the record on appeal. The fee for certification is $100.00 in both the Entire Tribunal and the Small Claims Division, unless no Small Claims fee is required.

By

Entered: September 2, 2021
wmm

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 provide by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk