STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL

South Haven Community Hospital Authority,
Petitioner,

v

MTT Docket No. 440789

City of South Haven,
Respondent.

Tribunal Judge Presiding
Marcus L. Abood

ORDER DENYING PETITIONER'S MOTION FOR SUMMARY DISPOSITION UNDER MCR 2.116(C)(10)

ORDER DENYING PETITIONER'S MOTION FOR DIRECTED VERDICT

ORDER GRANTING RESPONDENT'S CROSS MOTION FOR SUMMARY DISPOSITION

ORDER DENYING RESPONDENT'S MOTION FOR DIRECTED VERDICT

FINAL OPINION AND JUDGMENT

INTRODUCTION

On May 30, 2014, Petitioner 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 (i.e., Parcel No. 80-53-615-015-10) is exempt from ad valorem taxation for the 2012 tax year,[1] pursuant to MCL 211.7m, and, because there is no genuine issue of material fact relative to the preceding, it is entitled to judgment, as a matter of law, in its favor under MCR 2.116(C)(10). As an alternative to its Motion for Summary Disposition, Petitioner also filed a Motion for Directed Verdict pursuant to MCR 2.516.

On June 20, 2014, Respondent filed a Response to the Motion along with a Cross Motion requesting that the Tribunal enter summary judgment in its favor under MCR 2.116(I)(2). In its Response and Cross Motion, Respondent states that the portion of the subject property that Petitioner rents to a private nail salon, a for-profit chiropractor, and a tax preparer does not constitute a "public purpose," as intended in MCL 211.7m, and, as such, the exemption for these

[1] As requested by the parties, only the 2012 tax year is at issue in this case. See MCL 205.737(5)(a).

portions of the subject property must be denied. Similarly, as an alternative to its Cross Motion, Respondent also requested that a directed verdict be entered in its favor.

The Tribunal has reviewed the Motions, Response, and the evidence submitted and finds that granting Respondent's Motion for Summary Disposition under MCR 2.116(I)(2) and denying Petitioner's Motion for Summary Disposition, Petitioner's Motion for Directed Verdict, and Respondent's Motion for Directed Verdict is warranted at this time.

PETITIONER'S CONTENTIONS

In support of its Motion, or, alternatively, request for directed verdict, Petitioner contends that it satisfies the requirements set forth under MCL 211.7m because it, as a hospital authority, owns the subject property which provides a number of public services, citing *UAW-Ford Nat'l Ed Dev and Training Ctr v Detroit*, 14 MTTR 265 (Docket No. 247572, July 2, 2002); *Brasseur v Rutland Charter Twp*, 13 MTTR 25 (Docket No. 292326, February 5, 2004); and *Smith v Rutland Charter Twp*, 14 MTTR 419 (Docket No. 289633, April 6, 2004). More specifically, Petitioner contends that it was formed pursuant to the Michigan Hospital Authority Act, 1945 PA 47, and the subject property "provides a number of public services, including, but not limited to, providing an administration building for foundation and marketing activities, urgent care, home health care, and chiropractic services." Petitioner's Brief in Support at 2.

Petitioner contends that "[o]ur Michigan Supreme Court has defined 'public purpose' as that which 'has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within the municipal corporation, the sovereign powers of which are used to promote such public purpose,'" quoting *Wayne Co v Hathcock*, 471 Mich 445, 462; 684 NW2d 765 (2004). Petitioner's Brief in Support at 5. Petitioner further contends that the Michigan Supreme Court, in *City of Mt Pleasant v State Tax Comm*, 477 Mich 50, 54; 729 NW2d 833 (2007), expressly stated that the foregoing definition was not limited solely to the facts presented in *Hathcock*, which involved the condemnation of property. Additionally, Petitioner states that, in *In re Estate of Maxson*, unpublished opinion per curiam of the Court of Appeals, issued March 27, 2007 (Docket No. 267011) at 4, "[t]he Court of Appeals has also resorted to Black's Law Dictionary, which defines 'public purpose' as '[a]n action by or at the direction of a government for the benefit of the community as a whole.'" Petitioner's Brief in Support at 5. Petitioner further contends that "'[t]he Michigan Supreme Court has sanctioned a liberal interpretation of the

public purpose doctrine,'" referencing *School District of the City of Pontiac v City of Auburn Hills*, 185 Mich App 25, 28; 460 NW2d 258 (1990). Petitioner's Brief in Support at 6.

Petitioner states that although "[p]rior to April 15, 2012, [it] leased [a portion of the subject property] to businesses unrelated to the provision of health care[, the leased portion unrelated to the provision of health care] consisted of 18.3% of the facility and the office facility intended for use by direct providers of health care comprised 81.7%," which Petitioner contends complies with the requirements set forth under MCL 331.1(2). Petitioner's Brief in Support at 1, 2. Petitioner states that "[a]fter April 15, 2012, the portion leased to business unrelated to health care consisted of 5% and the office facility intended for use by direct care providers of health care comprised 95%." Petitioner's Brief in Support at 2. Petitioner, moreover, states that the Tribunal, in *Midland Co v Larkin Twp*, 3 MTTR 133, 136 (Docket Nos. 57412 & 71040, October 27, 1983), previously held that "'merely because an entity collects or takes in money for rental of real and personal property, it does not always follow that the entity in question is not using such property for public purposes.'" Petitioner's Brief in Support at 8. [Emphasis removed.] Petitioner contends that the Court of Appeals, in *Golf Concepts v City of Rochester Hills*, 217 Mich App 21; 550 NW2d 803 (1996), "held that the City's lease of real and personal property to a private, for-profit corporation for operation of a public golf course qualified for the tax exemption pursuant to MCL §211.7m." Petitioner's Brief in Support at 9. Petitioner, additionally, states that the Tribunal, in *UAW-Ford, supra*, and *Flint Community Schools v Mundy Twp*, 15 MTTR 283, (Docket No. 316686, June 19, 2006), held that income did not negate the property's exemption under MCL 211.7m. Petitioner's Brief in Support at 9-10. Furthermore, Petitioner states that, as in *Midland Co, supra*, in which the Tribunal granted the petitioners' exemption request under MCL 211.7m, its "[rental] proceeds are . . . reinvested back into the Hospital for the benefit of the public." Petitioner's Brief in Support at 9. Petitioner, however, argues that "[g]iven that [it], as a body corporate, cannot act except for a public purpose, [its] ownership and operation of the [the subject property] *ipso facto* constitutes a public purpose." Petitioner's Brief in Support at 11. Lastly, Petitioner contends that its "use of the [subject property] . . . comports with other public purposes approved by the Michigan Supreme Court, the Michigan Court of Appeals, and the Michigan Tax Tribunal." *Id.*

RESPONDENT'S CONTENTIONS

In support of its Response and Cross Motion for summary disposition, or, alternatively, request for directed verdict, Respondent contends that the portion of the subject property that Petitioner rents to a private nail salon, a for-profit chiropractor, and a tax preparer does not constitute a "public purpose," as contemplated in MCL 211.7m, and, as such, the exemption for these portions must be denied. More specifically, Respondent states that during the tax year at issue, Petitioner leased three suites to private businesses, and "[t]he property itself (not merely the rent proceeds) must be 'used for public purposes,'" the latter of which Respondent contends "[t]he Michigan Supreme Court made . . . clear in *City of Mt Pleasant v State Tax Comm'n*, 477 Mich 50; 729 NW2d 833 (2007)." Respondent's Response and Cross Motion at 4. Respondent further argues, in relying on *UAW-Ford, supra*, that "[w]hen property is leased to a private entity, it may be exempt under MCL 211.7m only if the lessee uses the property for a public purpose." Respondent's Response and Cross Motion at 5. Respondent, however, contends that "the private businesses are not using the Property for a 'public purpose[,]' [as t]he businesses are not intended to promote the public health, safety, and welfare." *Id*. Respondent further contends that "[a]lthough Petitioner has attached a stack of case law to its brief, none of that case law supports an exemption under the facts of this case[, and i]n fact, in at least one instance, Petitioner has either misunderstood or misrepresented the holding of the case cited." *Id*. Additionally, Respondent states that "the State Tax Commission[, in a letter to Respondent, dated November 15, 1985,] has opined that Petitioner is not entitled to a property tax exemption for property that it leases to private practices," which Respondent contends "is consistent with the case law discussed [in its Response and Cross Motion]." Respondent's Response and Cross Motion at 8.

STIPULATED FACTS

Although the Tribunal is precluded from making any findings of fact in deciding a motion for summary disposition under MCR 2.116(C)(10), see *Amerisure Ins Co v Plumb*, 282 Mich App 417, 431; 766 NW2d 878 (2009), the Tribunal is required to render judgment on the basis of the stipulated facts if the same are sufficient to do so. See MCR 2.116(A). With that, the following are facts that were stipulated to by the parties in their Stipulated Facts filed on June 23, 2014:

1. South Haven Community Hospital Authority is duly organized and operating pursuant to statutory authority granted under the Michigan Hospital Authority Act, MCL 331.1, *et. seq*. (the "Act").

2. South Haven Community Hospital Authority is comprised of the following combination of two (2) cities and seven (7) townships joining under the Act: cities of South Haven and Bangor; townships of Arlington, Bangor, Casco, Columbia, Covert, Geneva and South Haven.

3. South Haven Community Hospital Authority is operated as a non-profit healthcare system, fully accredited by the Joint Commission, providing health care and medical services to the general public and residents of the city and township authority members.

4. The City of South Haven is a municipal corporation duly organized and existing under the laws of the State of Michigan.

5. South Haven Community Hospital Authority is the fee simple owner of certain real property located at 950 Bailey Avenue, South Haven, Michigan, Parcel No. 80-53-615-015-10 ("Property").

6. For the 2012 tax year, the City of South Haven determined that the taxable value of the Property was $211,300.00 and submitted the tax bill [to] South Haven Community Hospital Authority, which is the taxpayer of record. Notwithstanding South Haven Community Hospital Authority's objection and the pendency of this tax appeal, South Haven Community Hospital Authority paid the 2012 tax bill in full.

7. For subsequent tax year 2013, the City of South Haven submitted its assessment of the Property in the amount of $188,500.00 to South Haven Community Hospital Authority.

8. South Haven Community Hospital Authority contends the taxable value should be $0 because it alleges the property is tax exempt under MCL 211.7m.

9. During 2012, South Haven Community Hospital Authority leased portions of the Property to Oberheu Chiropractic Clinic PC, Natural Nails, and Jackson Hewitt Tax Service, as follows:

    a. Oberheu Chiropractic Clinic PC: Suite 2, approximately 1,230 square feet.

    b. Natural Nails: Suite 4, approximately 608 square feet.

    c. Jackson Hewitt: Suite 5, approximately 1,254 square feet (lease expired April 15, 2012).

10. Oberheu Chiropractic Clinic PC, Natural Nails, and Jackson Hewitt Tax Service are private, for-profit businesses and are not affiliated with South Haven Community Hospital, except as lessees of the Property.

11. Oberheu Chiropractic Clinic, PC, identification number 131061, is a Michigan Professional Corporation in good standing with the Michigan Department of

Licensing and Regulatory Affairs, providing chiropractic services to the general public. Richard E. Oberheu possesses a current license bearing identification number 2301004109 with the Michigan Board of Chiropractic under authority of the Michigan Public Health Code to provide chiropractic services to the general public.

12. The remaining portions of the Property (namely, Suites 1, 3, 6 and Suite 5 from April 15, 2012 to December 31, 2012) were used by South Haven Community Hospital Authority during 2012 for its home care, urgent care, management information systems, foundation, and marketing departments, and for hospital storage.

13. The facts contained in the attached Affidavit of Mark Gross, CFO of South Haven Community Hospital Authority, may be assumed to be true for purposes of the parties' motions under MCR 2.116(C)(10). In conformance with South Haven Community Hospital Authority's operation as a non-profit organization, monies received from the leases to Oberheu Chiropractic Clinic PC, Natural Nails, and Jackson Hewitt Tax Service are used to further the mission of South Haven Community Hospital Authority, directly reinvested into the operation of South Haven Community Hospital Authority, and do not inure to the benefit of any individual or for-profit entity.

14. The attached site drawing of the office building is accurate and complete.

APPLICABLE LAW

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. See TTR 215. In this case, Petitioner moves for summary disposition under MCR 2.116(C)(10), and Respondent moves for summary disposition pursuant to MCR 2.116(I)(2).

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 for summary disposition will be granted if the documentary evidence demonstrates that there is no genuine issue of material fact, and the moving party is entitled to judgment as a matter of law. See *Smith v Globe Life Ins Co*, 460 Mich 446, 454-455; 597 NW2d 28 (1999). In the event, however, it is determined that an asserted claim can be supported by evidence at trial, a motion under (C)(10) will be denied. See *Arbelius v Poletti*, 188 Mich App 14; 469 NW2d 436 (1991).

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. See *Quinto v Cross and Peters Co*, 451 Mich 358, 362;

547 NW2d 314 (1996) (citing MCR 2.116(G)(5)). The moving party bears the initial burden of supporting its position by presenting its documentary evidence for the court to consider. See *Neubacher v Globe Furniture Rentals, Inc*, 205 Mich App 418, 420; 522 NW2d 335 (1994). The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists. *Id.* 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. See *McCart v J Walter Thompson USA, Inc*, 437 Mich 109, 115; 469 NW2d 284 (1991). If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted. See *McCormic v Auto Club Ins Ass'n*, 202 Mich App 233, 237; 507 NW2d 741 (1993).

Summary disposition under MCR 2.116(I)(2) is appropriate "[i]f it appears to the court that the opposing party, rather than the moving party, is entitled to judgment . . . ," and as such, the court may render judgment in favor of the opposing party. See also *Washburn v Michailoff*, 240 Mich App 669; 613 NW2d 405 (2000).

CONCLUSIONS OF LAW

The General Property Tax Act ("GPTA"), Act 206 of 1983, provides that "all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation." MCL 211.1. "Exemption statutes are subject to a rule of strict construction in favor of the taxing authority." *Huron Residential Services for Youth, Inc v Pittsfield Charter Twp*, 152 Mich App 54, 58; 393 NW2d 568 (1986). Further, a petitioner seeking a tax exemption, under an already-exempt class, bears the burden of proving that it is entitled to the exemption by a preponderance of the evidence. *ProMed Healthcare v City of Kalamazoo*, 249 Mich App 490, 494-495; 644 NW2d 47 (2002).

MCL 211.7m states, in pertinent part, "[P]roperty owned or being acquired by an . . . authority . . . and is used to carry out a public purpose . . . is exempt from taxation under this act." Because there is no dispute that Petitioner owns the subject property and is an authority, within the meaning of MCL 211.7m and MCL 331.1, the sole issue before the Tribunal is whether the subject property is used for public purposes to be entitled to an exemption, either in part or in its entirety, from ad valorem taxation under MCL 211.7m.

In *City of Mt Pleasant, supra* at 54, the Michigan Supreme Court, in addressing the meaning of public purpose under MCL 211.7m, reiterated its prior position that "a 'public purpose' promotes 'public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within the municipal corporation [. . . .]'" Here, while there is no disagreement that the portion of the subject property used by Petitioner during the tax year at issue was used to carry out a public purpose and is therefore exempt under MCL 211.7m, the parties do disagree as to the same regarding the portion of the subject property leased to private businesses.

In that regard, Petitioner contends that the subject property complies with MCL 311.1(2) in that more than 80% of the subject property is intended for lease or use by direct providers of health. Petitioner states that the Tax Tribunal and Court of Appeals have previously granted an exemption under MCL 211.7m where the property generated income, and its "[rental] proceeds are . . . reinvested back into the Hospital for the benefit of the public." Petitioner's Brief in Support at 9. Petitioner further argues that "[g]iven that [it], as a body corporate, cannot act except for a public purpose, [its] ownership and operation of the [the subject property] *ipso facto* constitutes a public purpose." Petitioner's Brief in Support at 11.

Conversely, Respondent contends that the portions of the subject property leased to Oberheu Chiropractic, Natural Nails, and Jackson Hewitt are not used for a public purpose, and as such, "any exemption must be apportioned, such that only the parts of the [subject p]roperty actually used for public purposes are exempt under MCL 211.7m." Respondent's Response and Cross Motion at 3.

First, addressing Petitioner's *ipso facto* argument, the Tribunal finds that one of the cases relied on by Petitioner already addressed this argument. In *Wayne Co v City of Romulus*, Docket No. 110923 (June 11, 1992) at 3 (i.e., Petitioner's Exhibit 2), the Tribunal stated:

> We find that Section 7m must be interpreted to require that two events occur before an exemption is granted—the first, that the property be owned by a county, township, city, village or school district and the second, that the property be used for public purposes.
>
> We must assume that the legislature intended that both criteria be satisfied before the exemption is granted, otherwise the phrase "used for public purpose" is meaningless. If the legislature intended to grant exemptions to property merely owned by these particular political subdivisions, it likely would have drafted Sec. 7m in a manner similar to Sec. 71, which simply exempts "public property belonging to the state".

> In the instant case, Petitioner claims that the fact that it owns the property constitutes a public purpose. We reject that contention. Once again, the presence of the phrase "used for public purposes" implies that the legislature anticipated situations where a political subdivision of the state owned property but was not using it to promote a public purpose. If Section 7m is to be strictly construed, no exemption should be granted in such a situation.

The Tribunal maintains its prior analysis, as stated above. Further, "[t]he Legislature is presumed to know the rules of grammar," and as the word "and" is "a conjunction, meaning 'with,' 'as well as,' or 'in addition to,'" it, naturally, follows that, due to the inclusion of the word "and" in MCL 211.7m, there are two criteria that must be met in order to qualify for an exemption under MCL 211.7m, nullifying Petitioner's *ipso facto* argument. *Auto-Owners Ins Co v All Star Lawn Specialists Plus Inc*, 303 Mich App 288, 300; 845 NW2d 744 (2013).

Having extinguished that argument, several of the cases Petitioner cites are inapposite to the case before us. For example, in *School Dist of City of Pontiac, supra*, while the Court of Appeals analyzed the meaning of "public purpose," it did so under the context of its meaning under The Local Development Financing Act, 1986 PA 281, which has no relevance in this case. Further, of the cases that address MCL 211.7m, the Tribunal finds that those cases do not support Petitioner's contentions. In that regard, Petitioner analogizes its practice of putting any income it receives from rent back into its own operations with the petitioner in *Midland Co, supra*; however, the Tribunal, in rationalizing its finding that a portion of the property in question in *Midland Co* was entitled to an exemption under MCL 211.7m, stated, in part, that "[s]ince the sub-leasing [of this portion of the property] is only done during non-fair periods, it does not impede or diminish the stated public purpose for the property." *Midland Co, supra* at 136. In our case, there was no temporal period during the 2012 tax year indicated in which Petitioner did not use the subject property. As such, the lease to Oberheu Chiropractic, Natural Nails, and Jackson Hewitt did impede or diminish that portion of the subject property to be used for a public purpose. Additionally, in *Flint Community Schools, supra* at 286, the Tribunal held that charging a fee did not negate the property's tax exemption under MCL 211.7m because the fees charged were for " unique educational opportunities to the community [that were] not inconsistent with the Flint School District's primary purpose of education . . . ." In our case, Natural Nails and Jackson Hewitt do not provide the same services that Petitioner provides (i.e., health care and medical services), and even though Oberheu Chiropractic does provide such services, it does so

on a for-profit basis and only to its own patients. And although *Golf Concepts, supra,* is not applicable to our case since that case involved a different statute, the Michigan Court of Appeals did, in fact, contrary to Petitioner's contentions, find that the real property in that case was taxable (under MCL 211.181), reasoning, in part, that "the record does not contain evidence that the purpose of the golf course was reasonably related to the public purposes of respondent city. *Golf Concepts, supra* at 29.

With regard to both parties' Motions for Directed Verdict, the Tribunal finds both Motions to be inappropriate for different reasons. First, a motion for directed verdict is applicable to jury trials. MCR 2.516. Nevertheless, a motion for a directed verdict presented in a civil action tried to the bench, such as a case before the Tribunal, will be treated as a motion for involuntary dismissal under MCR 2.504(B)(2). *Samuel D Begola Services, Inc v Wild Bros*, 210 Mich App 636, 639; 534 NW2d 217 (1995). See also TTR 215. However, because no hearing has been held in this case, a motion for directed verdict, or more appropriately, a motion for involuntary dismissal, which is a motion advanced by a respondent asserting that a petitioner is not entitled to relief, is not appropriate at this juncture. As such, both parties' Motions for Directed Verdict shall be denied.

In conclusion, the Tribunal finds that the portion of the subject property that was leased by Oberheu Chiropractic, Natural Nails, and Jackson Hewitt, as December 31, 2011, the relevant tax date for the tax year at issue under MCL 211.2(2), was not *used* to carry out a public purpose within the meaning of MCL 211.7m. Therefore, since Oberheu Chiropractic, Natural Nails, and Jackson Hewitt leased 3,092 square feet of the subject property as of December 31, 2011, the subject property, based on the preceding, is only entitled to a 70% exemption for the 2012 tax year.[2] See *McFarlan Home v City of Flint,* 105 Mich App 728, 733; 307 NW2d 712 (1981), wherein the Court of Appeals specifically stated that "property may be apportioned for purposes of granting exemptions for charitable uses."

[2] This percentage is based on the subject property having 10,144 internal square feet, as stated in the Affidavit of Mark Gross, Petitioner's Chief Financial Officer, which the parties stipulated "may be assumed to be true for purposes of the parties' motions under MCR 2.116(C)(10)." See Stipulated Fact No. 13.

JUDGMENT

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

IT IS FURTHER ORDERED that Petitioner's Motion for Directed Verdict is DENIED.

IT IS FURTHER ORDERED that Respondent's Motion for Summary Disposition under MCR 2.116(I)(2) is GRANTED.

IT IS FURTHER ORDERED that Respondent's Motion for Directed Verdict is DENIED.

IT IS FURTHER ORDERED that the subject property is entitled to a partial exemption from ad valorem taxation of 70% for the 2012 tax year.

IT IS FURTHER ORDERED that the taxable value of the subject property for the 2012 tax year is $63,390.

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 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. 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, and prior to July 1, 2012, at the rate of 1.09%, and (iv) after June 30, 2012, through December 31, 2014, at the rate of 4.25%.

This Final Opinion and Judgment resolves the last pending claim and closes the case.

By: Marcus L. Abood

Entered: July 22, 2014
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