

STATE OF MICHIGAN  
DEPARTMENT OF LABOR & ECONOMIC GROWTH  
MICHIGAN TAX TRIBUNAL

Daniel C. Moshier,  
Petitioner,

v

MTT Docket No. 319920

Township of Whitewater,  
Respondent.

Tribunal Judge Presiding  
Patricia L. Halm

ORDER GRANTING PETITIONER'S MOTION FOR SUMMARY DISPOSITION

ORDER DENYING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION

On August 3, 2006, the Tribunal issued two Orders in this case; the first denied Petitioner's Motion for Summary Disposition, the second granted Respondent's Motion for Summary Disposition. Petitioner appealed the Tribunal's Orders to the Michigan Court of Appeals. On December 20, 2007, the Michigan Court of Appeals issued its decision in which the Tribunal's ruling was reversed. *Moshier v Whitewater Township*, 277 Mich App 403; 745 NW2d 523 (2007). Therefore, pursuant to the Court of Appeals decision,

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

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

IT IS FURTHER ORDERED that the subject property's taxable value is not uncapped for the 2004 tax year based on the facts of this case and that the subject property's correct values are:

Parcel Number: 13-270-001-00

Year	TCV	SEV/AV	TV
2004	\$617,780	\$308,890	\$148,990
2005	\$622,080	\$311,040	\$152,410

This Order resolves all pending claims in this matter and closes this case.

MICHIGAN TAX TRIBUNAL

By: Patricia L. Halm

Entered: April 9, 2008