

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

Northport Creek Golf Course LLC,  
Petitioner,

v

MTT Docket No. 15-002908

Leelanau Township,  
Respondent.

Tribunal Judge Presiding  
Steven H Lasher

FINAL OPINION AND JUDGMENT ON REMAND

The Tribunal has considered the file in the above-captioned case and finds the Michigan Court of Appeals issued an unpublished opinion per curiam in *Northport Creek Golf Course LLC v Leelanau Twp*, on November 28, 2017 (Docket No. 337374), reversing the Tribunal’s grant of summary disposition in favor of Respondent and remanding the case “with instructions to enter an order consistent with this opinion.” The Court held that the Tribunal erred in concluding that the subject property was not exempt from taxation because “a governmental entity may contract with a private, for-profit business to manage property owned by the governmental entity without the private business necessarily becoming a ‘user’ under MCL 211.181.” The Court further held that “because neither respondent nor the tax tribunal has presented any analysis that petitioner is a ‘user’ under MCL 211.181 beyond petitioner’s being a for-profit business, the tax tribunal erred in denying summary disposition to petitioner. Petitioner was entitled to summary disposition and an order from the tax tribunal directing respondent to recognize that exemption under MCL 211.7m and recognizing that Petitioner is not subject to tax under MCL 211.181.” Therefore,

Parcel No. 042-234-021-00 shall be granted an exemption, under MCL 211.7m, for the 2015 tax year; the amount of the exemption is 100%.

The subject property’s taxable value (“TV”), for the tax year(s) at issue, shall be as follows:

**Parcel Number:** 042-234-021-00

Year	TV
2015	\$0

IT IS SO ORDERED.

IT IS ORDERED that the officer charged with maintaining the assessment rolls for the tax year(s) at issue shall correct or cause the assessment rolls to be corrected to reflect the property’s exemption within 20 days of entry of this Final Opinion and Judgment, subject to the processes

of equalization.<sup>1</sup> 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%, and (viii) after December 31, 2017, through June 30, 2018, at the rate of 5.15%.

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.<sup>2</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>3</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>4</sup> Responses to motions for reconsideration are prohibited

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<sup>1</sup> See MCL 205.755.

<sup>2</sup> See TTR 261 and 257.

<sup>3</sup> See TTR 217 and 267.

<sup>4</sup> See TTR 261 and 225.

and there are no oral arguments unless otherwise ordered by the Tribunal.<sup>5</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 filed more than 21 days after the entry of the final decision, it is an “appeal by leave.”<sup>6</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>7</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>8</sup>

By Steven H. Lasher

Entered: December 13, 2017  
ejg

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<sup>5</sup> See TTR 261 and 257.

<sup>6</sup> See MCL 205.753 and MCR 7.204.

<sup>7</sup> See TTR 213.

<sup>8</sup> See TTR 217 and 267.