

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

Second Impressions Inc.,
Petitioner,

v

MTT Docket No. 322530

City of Kalamazoo,
Respondent.

Tribunal Judge Presiding
Kimbal R. Smith III

CORRECTED FINAL OPINION AND JUDGMENT ON REMAND

On October 17, 2012, the Tribunal entered a Final Opinion and Judgment on Remand in the above-captioned case. The Tribunal erred in referencing a Principal Residence Exemption and citing MCL 211.7cc in the judgment language contained in the opinion. As such, the Tribunal shall correct that judgment language in this Corrected Final Opinion and Judgment on Remand. The correct language is:

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 value within 20 days of entry of this Final Opinion and Judgment on Remand, 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 of 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% for calendar year 2012, and (iv) after June 30, 2012, and prior to January 1, 2013, at the rate of 4.25%.

MICHIGAN TAX TRIBUNAL

By: Kimbal R. Smith III

Entered: 10/23/12