

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

Richmond Street, LLC,
Petitioner,

v

MTT Docket No. 337980

City of Walker,
Respondent.

Tribunal Judge Presiding
Stuart Trager

FINAL OPINION ON REMAND

The Tribunal, having given due consideration to the file in the above-captioned case, finds:

1. The Michigan Court of Appeals entered an Opinion on July 14, 2009, reversing the Tribunal's June 23, 2008 Order denying Petitioner's Motion for Summary Disposition and granting Respondent's Counter Motion for Summary Disposition and remanding the case "for further proceedings consistent with this opinion." The Opinion further provided, in pertinent part:

Under the [Michigan Condominium Act (MCA)], the MTT has no authority to tax any part of a condominium project separately from the units unless that part has been withdrawn according to the procedures set forth in the MCA. The MTT should have denied respondent's motion for summary disposition and entered judgment in favor of petitioner.

2. Although the Court's reference to the MTT is technically incorrect as the Tribunal does not levy taxes, it is clear from the Court's opinion that the subject property's assessment as established by Respondent was not authorized under the MCA and that the value attributable to the property, if any, should have been taxed to the individual condominium units.
3. Given the above, the Tribunal denies Respondent's December 26, 2007 Counter Motion for Summary Disposition and grants Petitioner's December 13, 2007 Motion for Summary Disposition. As a result:
 - a. The property's TCV, SEV and TV as established by the Board of Review for the tax year at issue are as follows:

Parcel Number: 41-13-18-124-001

Year	TCV	SEV	TV
2007	\$1,003,200	\$501,600	\$478,810

- b. The property's final TCV, SEV and TV for the tax year at issue are as follows:

Parcel Number: 41-13-18-124-001

Year	TCV	SEV	TV
2007	\$0.00	\$0.00	\$0.00

IT IS SO ORDERED.

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. 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 as required by the Final Opinion and Judgment within 28 days of the entry of the 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, 2006, at the rate of 5.42% for calendar year 2007, (ii) after December 31, 2007, at the rate of 5.81% for calendar year 2008, and (iii) after December 31, 2008, at the rate of 3.31% for calendar year 2009.

MICHIGAN TAX TRIBUNAL

Entered: December 4, 2009
ST/pmk

By: Stuart Trager