

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

TG Lansing LLC,
Petitioner,

v

MTT Docket Nos. 350285
& 369463

City of Lansing,
Respondent.

Tribunal Judge Presiding
Marcus L. Abood

CORRECTED FINAL OPINION AND JUDGMENT ON REMAND

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

The Michigan Court of Appeals, in an unpublished opinion per curiam, issued September 27, 2012, reversed and remanded this case to the Tribunal. The Tribunal entered a Final Opinion and Judgment on Remand on February 12, 2013.

On February 21, 2013, Respondent requested that the Tribunal correct the Final Opinion and Judgment on Remand. See MCR 2.612. More specifically:

The Judgment addressed the assessed, taxable and true cash value of Petitioner's property for the 2008, 2009 and 2010 tax years. In reviewing the Judgment, we believe that there is an error in the Judgment that affects the Tribunal's determination of values for those tax years. Specifically . . . the Tribunal found that the values of Petitioner's property for the 2009 tax year were a true cash value of \$1,268,400, state equalized value of \$634,200 and taxable value of \$628,500. We believe that the taxable value in the Judgment is incorrect . . . [T]he Tribunal ordered that '[t]he original assessments at issue are affirmed.' For the 2009 tax year, the original taxable value of the property was \$634,200 and not \$628,500

The Tribunal erred in the rendering of the Final Opinion and Judgment on Remand. More specifically, the Tribunal erred in recording the subject property's

taxable value, as confirmed by the Board of Review for the 2009 tax year. Said error is *de minimis* in nature, however, as it had no impact on the Tribunal's determination to affirm the assessments at issue based on the testimony provided and evidence properly admitted. As a result:

The property's TCV, SEV and TV as established by the Board of Review for the tax years at issue are as follows:

Parcel Number: Parcel Number 33-01-05-09-251-107

Year	TCV	SEV	TV
2008	\$1,292,800	\$646,400	\$628,813
2009	\$1,268,400	\$634,200	\$634,200
2010	\$1,057,000	\$528,500	\$528,500

The property's final TCV, SEV and TV for the tax years at issue are as follows:

Parcel Number: Parcel Number 33-01-05-09-251-107

Year	TCV	SEV	TV
2008	\$1,292,800	\$646,400	\$628,813
2009	\$1,268,400	\$634,200	\$634,200
2010	\$1,057,000	\$528,500	\$528,500

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 FOJ. 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, (iv) after June 30, 2012, and prior to January 1, 2013, at the rate of 4.25%, and (v) after December 31, 2012, and prior to July 1, 2013, at the rate of 4.25%.

This Opinion resolves the last pending claim and closes this case.

MICHIGAN TAX TRIBUNAL

By: Marcus L. Abood

Entered: February 26, 2013