

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

Thomas and Joyce Thelen,
Petitioners,

v

MTT Docket No. 366368

Township of Kochville,
Respondent.

Tribunal Judge Presiding
Victoria L. Enyart

CORRECTED FINAL OPINION AND JUDGMENT

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

1. On February 24, 2012, the Tribunal issued its Opinion and Judgment in this matter.
2. The Tribunal has discovered an error with respect to the recording of the final taxable values for the 2009, 2010, and 2011 tax years. The correct values, as determined by the Tribunal, are:

Parcel No. 18-13-4-26-3005-000

Year	TCV	SEV	TV
2009	\$664,000	\$332,000	\$332,000
2010	\$664,000	\$332,000	\$331,004
2011	\$655,100	\$327,550	\$327,550

Therefore,

IT IS ORDERED that the Final Opinion and Judgment is CORRECTED as indicated herein.

IT IS FURTHER ORDERED that the property's assessed and taxable values for the tax years at issue shall be as set forth in this Corrected Final Opinion and Judgment.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax year at issue shall correct or cause the assessment rolls to be corrected to reflect the property's true cash and taxable values as finally shown in this Corrected Final Opinion and Judgment within 90 days of the entry of the Corrected Final Opinion

and Judgment, the 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 this Corrected Final Opinion and Judgment within 28 days of the entry of this Order. 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 the Tribunal's order. As provided in 1994 PA 254, being MCL 205.737, as amended, interest shall accrue for periods after March 31, 1985, but before April 1, 1994, at a rate of 9% per year. After March 31, 1994, but before January 1, 1996, interest rate of the 94-day discount treasury bill rate for the first Monday in each month plus 1%. As provided in 1995 PA 232, being MCL 205.737, as amended, interest shall accrue for periods after January 1, 1996 at an interest rate set each year by the Department of Treasury. Pursuant to 1995 PA 232, interest shall accrue (i) after December 31, 2008, at the rate of 3.31% for calendar year 2009, (ii) after December 31, 2009, at the rate of 1.23% for calendar year 2010, (iii) after December 31, 2010, at the rate of 1.12% for calendar year 2011, and (iv) after December 31, 2011, at the rate of 1.09 for calendar year 2012.

This Corrected Final Opinion and Judgment resolves all pending claims in this matter and closes this case.

MICHIGAN TAX TRIBUNAL

Entered: March 14, 2012

By: Victoria L. Enyart