

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

Rockford Sportsman's Club,
Petitioner,

v

MTT Docket No. 440950

Township of Algoma,
Respondent.

Tribunal Judge Presiding
Kimbal R. Smith III

ORDER GRANTING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION
FINAL OPINION AND JUDGMENT

I. INTRODUCTION

This appeal involves commercial real property located in the Township of Algoma, Kent County, Michigan. The property is identified as parcel no. 41-06-13-426-010, and commonly known as 11115 Northland Drive, NE. Petitioner filed this appeal with the Tribunal on May 31, 2012, regarding the removal of a charitable exemption under MCL 211.7o for the 2012 tax year.

Respondent filed a Motion for Summary Disposition on September 12, 2012. Petitioner filed a Motion for an extension of the time to respond on October 5, 2012, and this Motion was granted on October 18, 2012. Petitioner filed its response to Respondent's Motion on October 19, 2012.

As set forth in detail below, the Tribunal finds that Respondent is entitled to summary disposition in its favor, as the affidavits, pleadings, and other documentary evidence fail to establish that Petitioner is entitled to an exemption under MCL 211.7o for the 2012 tax year.

II. RESPONDENT'S CONTENTIONS

Respondent contends that the subject property is not entitled to exemption from ad valorem property taxation under the charitable exemption set forth in MCL 211.7o. More specifically, Respondent contends that Petitioner does not meet the criteria set forth by the Michigan Supreme Court in *Wexford Medical Group v City of Cadillac*, 474 Mich 192; 713 NW2d 734 (2006), and other relevant case law, and therefore it is not a “charitable institution” under MCL 211.7o. Respondent states that Petitioner is not a charitable institution simply because it is a 501(c)(3) nonprofit institution under the Internal Revenue Code. Respondent argues that Petitioner is not organized chiefly for charity, and the Articles of Incorporation that Petitioner’s primary purpose is for “shooting sports.” Respondent states that Petitioner’s brochures focus on the promotion of shooting activities, and hunter and fire safety. It is Respondent’s position that while Petitioner does make charitable donations, such donations are “limited and secondary to its focus on shooting sports.”

Additionally, Respondent contends that the property is available to the public on a limited basis, and for a fee higher than what is charged to members. There is no indication that fees will be waived if a person cannot afford to pay. Respondent states that the entrance to the property has a locked gate that only members can open. Respondent further states that the seasonal shooting events and classes that non-members can participate in are not charitable in nature.

Respondent argues that Petitioner does nothing to lessen the burden of government. Respondent states that the government has no requirement to offer sportsmanship opportunities or recreational services. Respondent asserts that the facts of this case are most similar to *North Ottawa Rod & Gun Club, Inc v Grand Haven Charter Township*, unpublished opinion per curiam of the Court of Appeals,

issued August 21, 2007 (Docket No. 268308), and *Brooklyn Sportsman's Club v Columbia Township*, MTT Docket No. 364281 (issued December 16, 2011). In both cases, it was determined that the club was not entitled to the charitable exemption. Respondent also cites *Bridgeport Gun Club v Bridgeport Township*, MTT Docket No. 346247 (issued January 24, 2011), as being factually similar to the present appeal. Respondent contends that while law enforcement may reserve time on the shooting fields and ranges, Petitioner does charge for this use.

III. PETITIONER'S CONTENTIONS

In response to the contentions in Respondent's Motion, Petitioner states that conservation and promotion of natural resources and wildlife is an important objective of the state and Petitioner's Articles of Incorporation include "[t]o conserve all of our natural resources and to assist others in preserving our game and fish." Petitioner contends that it distributes "hundreds of thousands" of trees to conservation groups, pays the subscription fee for Tracks magazines in public schools, allows Boy Scout groups to use the facilities at no charge, provides two college scholarships, funds a summer conservation camp, and "conserves and protects the 40 acres of land at issue in this case."

Petitioner further contends that it does lessen the burden of government. Petitioner states that it allows the police and other government agencies to use the shooting range and building. Petitioner also assists the government in its conservation and education efforts by allowing other non-profit conservation organizations to use the facilities free of charge. Petitioner also states that it has worked with the DNR and allows the DNR to use the facilities for a yearly regional meeting. Additionally, Petitioner donates medical equipment to the fire department and makes donations to the community center, providing food for needy families.

Petitioner argues that the present case is less similar to those cited by Respondent and is more similar to *Moorland Township v Ravenna Conservation Club, Inc.*, 183 Mich App 451; 455 NW2d 331 (1990), and *Chauncey and Marion Deering McCormick Foundation v Wawatam Township*, 196 Mich App 179; 492 NW2d 751 (1992).

Petitioner states that the fees charged for its programs are nominal and cover only a fraction of the costs of the programs. Admission to the subject property and certain programs are free. Petitioner states that under *Pierce v Baltimore Township and Hope Township*, unpublished opinion per curiam of the Court of Appeals, issued November 2, 2004, (Docket Nos. 247422 and 247425), these fees do not destroy the charitable nature of an organization.

IV. FINDINGS OF FACT

The Tribunal finds the following facts:

1. Petitioner is situated on approximately 40 acres and features a stand-alone skeet field, a combination of skeet and trap fields, rifle and pistol ranges with covered shooting, and a cowboy staging area. Respondent's Exhibit A.
2. Petitioner is considered a 501(c)(3) organization by the Internal Revenue Service under the Internal Revenue Code.
3. Petitioner's Articles of Incorporation, as adopted in 1958 (Respondent's Exhibit E), state Petitioner's purposes as:
 1. The Conservation of all our natural resources and to assist the Department of Conservation in preserving our game and fish.
 2. To educate our youth on conservation and the rule of safety first.
4. Petitioner's Articles of Incorporation, as amended in 2006 (Respondent's Exhibit F), state Petitioner's purpose as:

1. To conserve all of our natural resources and to assist others in preserving our game and fish.
 2. To educate our youth and other community members on conservation, good and safe sportsmanship, and shooting sports.
 3. To operate and act in a manner that directly or indirectly provides charitable, educational or other community benefit, including the making of distributions to organizations that qualify as exempt organizations under 501(c)(3) of the Internal Revenue Code, or corresponding section of future federal tax code.
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5. Petitioner offers both associate and full membership, at a cost of \$160 per year. Respondent's Exhibit A.
 6. The club is available to members 7 days a week, from 10:00 a.m. to 9:30 p.m. Respondent's Exhibit A.
 7. The entrance is guarded by a locked gate that only members can access. Respondent's Exhibit B.
 8. Non-members pay a higher fee for events and for rental of the banquet facilities. Respondent's Exhibit C.
 9. Petitioner conducts 3 hunter safety courses each year, which are open to the public, and enrolls about 200 participants annually. Petitioner's Exhibit 3.
 10. Petitioner pays the subscription fee for Tracks magazine for each child in grades five and six attending Rockford Public schools. Petitioner's Exhibits 1 and 5.
 11. Petitioner has participated in fundraisers for Sportsmen Against Hunger and Hunt for the Handicap. Petitioner's Exhibits 8 and 16.
 12. Petitioner has allowed other non-profit conservation organizations to use its facilities and conduct educational seminars open to the public, at no charge. Petitioner's Exhibit 9.

13. Petitioner allowed the DNR to use its facilities during 2008 – 2010 for checking deer for chronic wasting disease. Petitioner’s Exhibit 10.
14. Petitioner made annual donations of \$11,000 to \$21,000 from 2001 to 2011. Petitioner’s Exhibit 14.
15. Petitioner makes its facilities available at no charge to the State Police for firearms training several times a year, and the SWAT uses the facility for monthly training and firearms qualification. Petitioner’s Exhibit 23.
16. Petitioner also makes its clubhouse available at no charge for the Michigan State Police Explorers (high school students interested in a career in law enforcement) three times a week over seven months. Petitioner’s Exhibit 23.
17. Petitioner also allows the use of its facilities at free or reduced rates for the Department of Homeland Security, Department of Justice, Department of Health and Human Services, U.S. Probation Officers, and State Police Forensic Laboratory. Petitioner’s Exhibits 17 – 22.

V. APPLICABLE LAW

Respondent has failed to cite specific grounds for why it believes summary disposition should be granted in its favor. After reviewing Respondent’s Brief, it would appear that Respondent brings the Motion under MCR 2.116(C)(8) and (C)(10).

A. Motion for Summary Disposition under MCR 2.116(C)(8).

Motions under MCR 2.116(C)(8) are appropriate when the opposing party has failed to state a claim on which relief can be granted. Dismissal should be granted when the claim, based solely on the pleadings, is so clearly unenforceable that no factual development could possibly justify a right to recovery.

Transamerica Ins Group v Michigan Catastrophic Claims Ass’n, 202 Mich App

514, 516; 509 NW2d 540 (1993). In reviewing a motion under this subsection, the court must accept as true all factual allegations in support of a claim, as well as all inferences which can fairly be drawn from the facts. *Meyerhoff v Turner Construction Co*, 202 Mich App 499, 502; 509 NW2d 847 (1993).

B. Motion for Summary Disposition under MCR 2.116(C)(10).

Under MCR 2.116(C)(10), a motion for summary disposition will be granted if the documentary evidence demonstrates that there is no genuine issue of material fact, and the moving party is entitled to judgment as a matter of law. *Smith v Globe Life Insurance*, 460 Mich 446, 454-55; 597 NW2d 28 (1999). In *Occidental Dev LLC v Van Buren Twp*, MTT Docket No. 292745, March 4, 2004, the Tribunal stated the standards governing such motions as follows:

Motions for summary disposition are governed by MCR 2.116. A motion for summary disposition under MCR 2.116(C)(10) tests the factual support for a claim and must identify those issues regarding which the moving party asserts there is no genuine issue of material fact. *Maiden v Rozwood*, 461 Mich 109, 119; 597 NW2d 817 (1999). *JW Hobbs Corp v Mich Dep't of Treasury*, Court of Claims Docket No. 02-166-MT (January 14, 2004). This particular motion has had a longstanding history in the Tribunal. *Kern v Pontiac Twp, supra*; *Beerbower v Dep't of Treasury*, MTT Docket No. 73736 (November 1, 1985); *Lichnovsky v Mich Dep't of Treasury, supra*; *Charfoos v Mich Dep't of Treasury*, MTT Docket No. 120510 (May 3, 1989); *Kivela v Mich Dep't of Treasury*, MTT Docket No. 131823.

In *Quinto v Cross & Peters Co*, 451 Mich 358, 362-63; 547 NW2d 314 (1996), the Michigan Supreme Court set forth the following standards for reviewing motions for summary disposition brought under MCR 2.116(C)(10):

In reviewing a motion for summary disposition under MCR 2.116(C)(10), the trial court considers affidavits, pleadings, depositions, admissions, and documentary evidence filed by the parties, MCR 2.116(G)(5), in the light most favorable to the party

opposing the motion. A trial court may grant a motion for summary disposition under MCR 2.116(C)(10) if affidavits or other documentary evidence show there is no genuine issue in respect to any material fact, and the moving party is entitled to judgment as a matter of law. MCR 2.116(C)(10), (G)(4).

In presenting a motion for summary disposition the moving party has the initial burden of supporting its position by affidavits, depositions, admissions, or other documentary evidence. *Neubacher v Globe Furniture Rentals*, 205 Mich App 418, 420; 522 NW2d 335 (1994). The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists. *Id.* Where the burden of proof at trial on a dispositive issue rests on a nonmoving party, the nonmoving party may not rely on mere allegations or denials in pleadings, but must go beyond the pleadings to set forth specific facts showing that a genuine issue of material fact exists. *McCart v J Walter Thompson*, 437 Mich 109, 115; 469 NW2d 284 (1991). If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted. *McCormic v Auto Club Ins Ass'n*, 202 Mich App 233, 237; 507 NW2d 741 (1992). In the event, however, it is determined an asserted claim can be supported by evidence at trial, a motion under subsection (C)(10) will be denied. *Arbelius v Poletti*, 188 Mich App 14; 469 NW2d 436 (1991).

C. Charitable Institution Exemption under MCL 211.7o.

The General Property Tax Act provides that “all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation.” MCL 211.1. “In general, tax exemption statutes are to be strictly construed in favor of the taxing authority.” *Michigan United Conservation Clubs v Lansing Twp*, 423 Mich 661, 664; 378 NW2d 737 (1985); *Ladies Literary Club v Grand Rapids*, 409 Mich 748, 753-754; 298 NW2d 422 (1980). The petitioner

must prove, by a preponderance of the evidence, that it is entitled to an exemption. *ProMed Healthcare v Kalamazoo*, 249 Mich App 490; 644 NW2d 47 (2002).

MCL 211.7o creates a property tax exemption for charitable institutions. It states, in pertinent part, that “[r]eal or personal property owned and occupied by a nonprofit charitable institution while occupied by that nonprofit charitable institution solely for the purposes for which that nonprofit charitable institution was incorporated is exempt from the collection of taxes under this act.” Pursuant to this statutory language, there are three basic elements that must be satisfied in order to qualify for an exemption under MCL 211.7o:

1. The real property must be owned and occupied by the exemption claimant;
2. The exemption claimant must be a nonprofit charitable institution; and
3. The exemption exists only when the buildings and other property at issue are occupied by the claimant solely for the purposes for which the claimant was incorporated.

The meaning of “charitable institution” is not legislatively defined, and as such, has been developed in case law. In *Retirement Homes v Sylvan Township*, 416 Mich 340; 330 NW2d 682 (1982), the Michigan Supreme Court set forth the following definition of “Charity”:

[A] gift, to be applied consistently with existing laws, for the benefit of an indefinite number of persons, either by bringing their minds or hearts under the influence of education or religion, by relieving their bodies from disease, suffering or constraint, by assisting them to establish themselves for life, or by erecting or maintaining public buildings or works *or otherwise lessening the burdens of the government*. *Id.* at 348-349 (Emphasis in original).

Further, the proper focus in determining an individual organization’s eligibility for a charitable institution exemption is whether the organization’s

“activities, taken as a whole, constitute a charitable gift for the benefit of the general public without restriction or for the benefit of an indefinite number of persons.” *MUCC v Lansing Twp*, 423 Mich 661, 673; 378 NW2d 682 (1985).

VI. CONCLUSIONS OF LAW

There appears to be no dispute between the parties with respect to Petitioner’s non-profit status, nor its ownership and/or occupancy of the subject property, and thus the issue that must be addressed is whether Petitioner is a “charitable institution” under MCL 211.7o. In this regard, Petitioner’s status as a 501(c)(3) non-profit organization does not conclusively establish eligibility for the charitable institution exemption. In *American Concrete Institute v State Tax Commission*, 12 Mich App 595, 605, 606; 163 NW2d 508 (1968), the Michigan Court of Appeals held:

The institute’s income tax status does not affect or predetermine the taxable status of its property under the Michigan general property tax law, as it contends. The institute’s exemption from Michigan ad valorem tax is not determinable by its qualifications as an organization exempt from income tax under section 501(c)(3) of the internal revenue code of 1954, but by the much more strict provisions of the Michigan general property tax act, *supra*, sections 7 and 9. A reading of the language of these two provisions (Federal and State), clearly demonstrates the difference. The institute’s services are principally for its members, which eventually will benefit the public, but are not the kind of services to the general public which are contemplated by the legislative enactment for tax exemption.

Whether Petitioner is a charitable institution is a fact-specific question that requires examining the overall purpose of the organization and the way in which it fulfills that purpose. The Michigan Supreme Court held in *Wexford Medical Group v Cadillac*, 474 Mich 192; 713 NW2d 734 (2006), that several factors must

be considered in determining whether an entity is a charitable institution for purposes of MCL 211.7o:

1. A “charitable institution” must be a nonprofit institution.
2. A “charitable institution” is one that is organized chiefly, if not solely, for charity.
3. A “charitable institution” does not offer its charity on a discriminatory basis by choosing who, among the group it purports to serve, deserves the services. Rather, a “charitable institution” serves any person who needs the particular type of charity being offered.
4. A “charitable institution” brings people’s minds or hearts under the influence of education or religion; relieves people’s bodies from disease, suffering, or constraint; assists people to establish themselves for life; erects or maintains public buildings or works; or otherwise lessens the burdens of government.
5. A “charitable institution” can charge for its services as long as the charges are not more than what is needed for its successful maintenance.
6. A “charitable institution” need not meet any monetary threshold of charity to merit the charitable institution exemption; rather, if the overall nature of the institution is charitable, it is a “charitable institution” regardless of how much money it devotes to charitable activities in a particular year.

Respondent’s arguments relate to factors 2, 4, and 6 cited above. The analysis below discusses each of the contested factors under *Wexford* in regard to whether Petitioner is a charitable institution.

(2) Is Petitioner organized chiefly, if not solely, for charity?

The Articles of Incorporation may be considered in determining whether Petitioner is organized chiefly for charity. The Articles of Incorporation, as amended in 2006, indicate that the purpose is conservation of natural resources and education of “our youth and other community members on conservation, good and safe sportsmanship, and shooting sports.” Respondent contends that Petitioner’s

purpose is primarily for shooting sports, with any charitable donations being “limited and secondary” to that purpose.

As stated in *MUCC, supra*, the focus is whether Petitioner’s “activities, **taken as a whole**, constitute a charitable gift for the benefit of the general public without restriction or for the benefit of an indefinite number of persons.” (Emphasis added.) Petitioner’s facilities are not generally available to non-members without restriction. Rather, non-members have limited access to the property and are charged a higher fee than members for use of the facilities and equipment. In *North Ottawa Rod & Gun Club, supra*, the Court of Appeals found that “while petitioner’s membership, facilities and firearms courses are open to the public, they cannot be considered gifts to the general public without restriction. The subject property is only available to the general public for a fee.” *Id.* at 3. Similarly, the property under appeal is only available to the general public for a fee (except for those instances where Petitioner may offer a free seminar or course). Further, there is no indication that Petitioner offers its courses, membership, or facilities for free or at a reduced fee for those members of the public that are unable to pay. The Tribunal finds that Petitioner’s activities do not constitute a charitable gift to the general public without restriction.

Notwithstanding the above, it must also be determined whether Petitioner’s activities constitute a charitable gift for the benefit of an indefinite number of persons. In *Chauncey*, cited by Petitioner, the Court of Appeals found that although the property was not open to the general public without restriction, it was available for the benefit of an indefinite number of persons and was therefore entitled to the exemption under MCL 211.7o. The Court stated that the respondent in that case was not arguing that the activities as a whole were not a charitable gift, but that the property was not available for use by the general public. The Court

found that “for purposes of this appeal, we will assume that any other activity engaged in by petitioner constitutes a charitable gift [and] [o]ur review will be limited to respondent’s argument with regard to the Headlands property only.” *Id.* at 184. In this case, it cannot be assumed that Petitioner’s activities constitute a charitable gift, nor is Respondent’s argument related to the use of the property only. In addition, this case was decided prior to the *Wexford* factors, and therefore did not contain an analysis as to whether the petitioner was organized chiefly or solely for charity. The Tribunal finds that the cited case is not dispositive in regard to whether Petitioner’s activities, taken as a whole, constitute a charitable gift for the benefit of an indefinite number of persons. Petitioner has not established to what extent the facilities were made available to other nonprofit organizations, free of charge, during the 2012 tax year at issue. In *Chauncey*, the Court listed numerous organizations and time periods in which the conference center was used and further stated that the petitioner “has never turned down a group or organization requesting the use of the property.” *Id.* at 185. The majority of evidence submitted by Petitioner relates to years well before 2012. A review of the information provided by Petitioner reflects that several organizations used the property in 2011 to hold a seminar regarding wetland restoration. Petitioner has also stated in its Brief that the Boy Scouts have used the property for conservation and hunter safety programs. Such activities are not as extensive as the nonprofit use detailed in *Chauncey* for the tax periods at issue in that appeal.

The present appeal is similar to the recent Tribunal decision in *Bridgeport Gun Club v Bridgeport Township*. In that case, it was determined that “[w]hile Petitioner provides several services or contributions that could be considered charitable gifts, the Tribunal finds that Petitioner’s purposes are primarily for the benefit of its members, and not to provide charitable services.” *Id.* at 19. The

Tribunal finds that, when taken as a whole, Petitioner is primarily organized for shooting sports, with use of the property generally available to members, and restricted hours for the public at a higher fee. Therefore, Petitioner is not organized chiefly for charity, as required under *Wexford*.

(4) Does Petitioner lessen the burden of government?

Although the Tribunal has already determined that Petitioner is not entitled to an exemption because it is not organized chiefly for charity, the Tribunal has still reviewed factor 4, which relates to whether Petitioner “brings people’s minds or hearts under the influence of education or religion; relieves people’s bodies from disease, suffering, or constraint; assists people to establish themselves for life; erects or maintains public buildings or works; or otherwise lessens the burdens of government.” The only circumstance that would apply is whether Petitioner lessens the burden of government. Petitioner contends that it lessens the burden of government by allowing police and other government agencies to use the shooting range and buildings, and by assisting the government in its conservation and education efforts. Specifically, Petitioner states that it lessens the burden of government “by reducing costs associated with maintaining and training government agencies, providing for needy families, and promoting the government’s own conservation goals.” Petitioner’s Brief, page 7. Petitioner cites *Moorland Township v Ravenna Conservation Club, Inc.* in support of its contentions. In *Moorland*, the Court of Appeals indicated that the “conservation and promotion of our natural resources and wildlife is an important objective in this state.” *Id.* at 460. The Court then found that:

. . . by dedicating itself to the conservation and promotion of natural resources and wildlife, areas which have been expressly declared to be of paramount public concern, and by either engaging in independent

activities addressing these areas or assisting the state agency charged with the same, the RCC has not only lessened an expressly recognized burden of government but has also conferred a laudable ‘gift’ on the community at the same time. *Id.* at 461.

The specific conservation activities in *Moorland* were the annual raising and release of 500 to 1500 pheasants, the annual planting of brook trout in public streams, public distribution of bird houses and bird feeders at no charge, participation in a bluebird restoration program, and water pollution control and cleanup. In addition, the petitioner was involved with the DNR “on a regular basis” and assisted with a turkey release program, steelhead program, monitoring of the creek, and allowed use of the property by the DNR at no charge.

In the instant appeal, Petitioner’s conservation efforts are nowhere near as extensive as in *Moorland*. The only conservation activity Petitioner is directly involved in is the distribution of “hundreds of thousands of trees.” Petitioner has provided no evidence to demonstrate that such a distribution occurred during the 2012 tax year at issue. Even assuming that trees were distributed in 2012, Petitioner itself does not engage in any other conservation activities, other than maintenance of the subject property. Petitioner’s evidence and contentions reflect that nonprofit organizations conducted one seminar in 2011 and that Petitioner assisted the DNR by allowing the use of its property for checking deer for chronic wasting disease in prior tax years 2008 – 2010. There is no indication of any assistance to the DNR that lessened a government burden in the tax year at issue in this appeal. The Tribunal finds that while Petitioner may engage in some conservation efforts, such efforts are fairly minimal in comparison to the activities enumerated in *Moorland*.

Further, the Tribunal finds that the use of the subject property by various law enforcement and government agencies does not sufficiently establish that

Petitioner lessens the burden of government. On this issue, the Michigan Court of Appeals recently concluded that even if petitioner “minimally lessens a government burden by offering firearms training facilities for law enforcement agencies, petitioner’s activities primarily serve the interests of its members.” *North Ottawa Rod & Gun Club* at 4. In the present appeal, Petitioner’s activities primarily relate to shooting sports for its members. As such, the Tribunal finds that Petitioner does not lessen any burden of government, as required under *Wexford*.

(6) Is the overall nature of the institution charitable?

The analysis of this factor is much the same as for factor (2), discussed above. While Petitioner is not required to meet a specific monetary threshold for charity, its “overall nature” must be charitable. As previously discussed, the overall nature of Petitioner’s activities is not charitable.

The facts set forth by the pleadings, affidavits and other documentary evidence filed in this case are similar to those of both *MUCC*, *North Ottawa Rod & Gun Club*, and *Bridgeport Gun Club*, in which the petitioners were found to exist primarily to serve the interests of their members. As such, Respondent is entitled to summary disposition in its favor. Therefore, the Tribunal finds that Petitioner is not entitled to a charitable exemption under MCL 211.7o for the 2012 tax year.

VII. JUDGMENT

IT IS ORDERED that Respondent’s Motion for Summary Disposition is GRANTED.

IT IS FURTHER ORDERED that Petitioner is not entitled to a charitable exemption under MCL 211.7o for the 2012 tax year.

This Opinion resolves all pending claims and closes this case.

MICHIGAN TAX TRIBUNAL

By: Kimbal R. Smith III

Entered: