

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

West Shore Services Inc,  
Petitioner,

v

MTT Docket No. 449327

Michigan Department of Treasury,  
Respondent.

Tribunal Judge Presiding  
Steven H. Lasher

FINAL OPINION AND JUDGMENT

ORDER GRANTING RESPONDENT’S MOTION FOR SUMMARY DISPOSITION

The Tribunal, having given due consideration to the file in the above-captioned case, finds that on September 12, 2013, Administrative Law Judge Thomas A. Halick issued a Proposed Order Granting Respondent’s Motion for Summary Disposition and dismissed the appeal. The Proposed Opinion and Judgment states, in pertinent part, “[t]he parties have 20 days from date of entry of this [Proposed Opinion and Judgment] POJ to notify the Tribunal **in writing and by mail** if they do not agree with the POJ and to state in writing why they do not agree with the POJ (i.e., exceptions).”

Neither party has filed exceptions to the Proposed Opinion and Judgment.

The Tribunal has reviewed the case file and finds that the Administrative Law Judge properly considered Respondent’s Motion and the pleadings, affidavits, and other documentary evidence provided. His determination that the warning siren systems are fixtures is supported by the record and applicable statutory and case law. Similarly, as Petitioner is a contractor, who by the installation of the warning siren systems, is “engaged in the business of constructing, altering, repairing or improving the real estate of others,” Petitioner is liable for the use tax in question. See MCL 205.92(g). Respondent is therefore entitled to a judgment as a matter of law.

The Tribunal therefore adopts the Proposed Order Granting Respondent’s Motion for Summary Disposition as the Tribunal’s final decision in this case. See MCL 205.726. The Tribunal also incorporates by reference the Findings of Fact and Conclusions of Law contained in the Proposed Order in this Final Opinion and Judgment.

As a result:

- a. The taxes, interest, and penalties as levied by Respondent are:

**Assessment Number:** TP73010

Taxes	Interest <sup>1</sup>	Penalties
\$88,563.00		\$0.00

b. The taxes, interest, and penalties as levied by the Tribunal are:

**Assessment Number:** TP73010

Taxes	Interest <sup>2</sup>	Penalties
\$88,563.00		\$0.00

IT IS SO ORDERED.

IT IS FURTHER ORDERED that Respondent shall cause its records to be corrected to reflect the taxes, interest, and penalties as indicated herein within 20 days of entry of this Final Opinion and Judgment.

IT IS FURTHER ORDERED that Respondent shall collect the affected taxes, interest, and penalties or issue a refund as required by this Order within 28 days of entry of this Final Opinion and Judgment.

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

By: Steven H. Lasher

Entered: Mar 10, 2014  
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1. Respondent notes that interest shall be computed in accordance with Public Act 122 of 1941.  
2. Interest shall be computed pursuant to 1941 PA 122, as amended.