

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

Trinity Health – Warde Lab LLC,
Petitioner,

v

MTT Docket No. 455553

Pittsfield Charter Township,
Respondent.

Tribunal Judge Presiding
Steven H. Lasher

ORDER GRANTING PETITIONER’S MOTION FOR PARTIAL SUMMARY DISPOSITION
UNDER MCR 2.116(C)(10)

ORDER OF PARTIAL DISMISSAL

FINAL OPINION AND JUDGMENT

INTRODUCTION

On February 27, 2015, Petitioner filed a Motion requesting that the Tribunal enter partial summary judgment in its favor, in the above-captioned case, under MCR 2.116(C)(9) and (10). More specifically, Petitioner contends that the subject property is exempt from ad valorem taxation, pursuant to MCL 211.7o(1) and (3) and MCL 211.7r, for the 2013 and 2014 tax years.

On March 20, 2015, Respondent filed a response to the Motion. In its response, Respondent contends that the subject property is not exempt from ad valorem taxation under MCL 211.7o and MCL 211.7r because Petitioner, as the subject property’s owner of record, is not a nonprofit charitable institution.

Oral argument, on Petitioner’s Motion for Partial Summary Disposition, was heard on May 7, 2015. Jason S. Conti, attorney at Honigman Miller Schwartz and Cohn LLP, appeared on behalf of Petitioner, and Laura M. Hallahan, attorney at Hallahan & Associates, P.C., appeared on behalf of Respondent.

The Tribunal has reviewed the Motion, response, and the evidence submitted and finds that granting Petitioner’s Motion for Partial Summary Disposition under MCR 2.116(C)(10) is appropriate.

PETITIONER’S CONTENTIONS

In support of its Motion, Petitioner contends that “the Subject Property is owned by a nonprofit charitable institution and used by nonprofit charitable institutions for the purpose of operating a medical laboratory (a public health purpose) which provides health care services and

performs charitable functions for which each was formed.”¹ Petitioner further contends that, pursuant to the Michigan Court of Appeals’s opinion in *Mich Co-Tenancy Laboratory v Pittsfield Charter Twp*,² wherein the Court of Appeals affirmed the Tribunal’s decision finding that personal property (i.e., laboratory equipment) located at the subject property was exempt from ad valorem taxation under MCL 211.7o and MCL 211.9, summary disposition should be granted in its favor. Specifically, Petitioner contends that “just like the Laboratory Equipment, the Subject Property is owned by a nonprofit charitable institution and used for charitable and medical purposes.”³ In further support, Petitioner states that it is “a wholly-owned subsidiary of Trinity Health – Michigan (‘Trinity’) . . . [;] Trinity created Petitioner for the purpose of purchasing, financing, and holding the Subject Property; Trinity has complete and total control over Petitioner; [and] . . . Trinity is a Michigan nonprofit corporation which operates hospitals and other medical care facilities[] and engages in other charitable activities.”⁴ Petitioner further states that Trinity, in parallel to Trinity’s purpose, as stated in its Restated Articles of Incorporation, “provides significant and material charitable benefits to the community, including among other things providing free medical care to those who are uninsured and cannot afford health care, as well as various free programs for the community.”⁵ As to the use of the subject property, Petitioner states that “Trinity, along with approximately thirty other nonprofit hospitals, operate a medical laboratory through a co-tenancy arrangement.”⁶ Petitioner further contends, in relying on *Nat’l Music Camp v Green Lake Twp*⁷ and *City of Ann Arbor v Univ Cellar Inc*,⁸ that “Michigan Courts have repeatedly held that a nonprofit charitable institution, including Trinity, does not lose its right to claim an exemption on its property just because the nonprofit entity employs a generally accepted corporate structure as a means of owning the Subject Property.”⁹ Petitioner states that because “the substance of the ownership, not its form, are the guiding principles in determining ownership of the Subject Property for tax exemption status, . . . the substance of ownership of the Subject Property makes clear that Trinity is [its] true owner”¹⁰ Additionally, Petitioner contends that “under Michigan’s doctrine of collateral estoppel, Respondent is now barred from disputing that Trinity is a nonprofit charitable institution,” since this issue was already litigated in *Mich Co-Tenancy Laboratory* and “[n]othing has materially changed since”¹¹ Further, Petitioner states that “the Internal Revenue Service . . . has determined that Trinity is exempt from federal income tax under Internal Revenue Code (‘IRC’) section 501(c)(3) because it is organized and operated exclusively for charitable purposes.”¹² Lastly, with regard to its claim for exemption under MCL 211.7r, and in relying on *Saginaw Gen Hosp v City of Saginaw*,¹³ Petitioner states that “Trinity, a nonprofit hospital, owns and uses the

¹ Petitioner’s Motion at 2.

² *Mich Co-Tenancy Laboratory v Pittsfield Charter Twp*, unpublished opinion per curiam of the Court of Appeals, issued November 14, 2013 (Docket No. 310376).

³ Petitioner’s Motion at 3.

⁴ *Id.*

⁵ Petitioner’s Motion at 4.

⁶ Petitioner’s Motion at 5.

⁷ *Nat’l Music Camp v Green Lake Twp*, 76 Mich App 608; 257 NW2d 188 (1977).

⁸ *City of Ann Arbor v Univ Cellar Inc*, 401 Mich 279; 258 NW2d 1 (1977).

⁹ Petitioner’s Motion at 11.

¹⁰ Petitioner’s Motion at 11-12.

¹¹ Petitioner’s Motion at 14, 15.

¹² Petitioner’s Motion at 15.

¹³ *Saginaw Gen Hosp v City of Saginaw*, 208 Mich App 595; 528 NW2d 805 (1995).

Subject Property . . . for hospital and public health purposes[, and] . . . the Subject Property, which contains a medical testing laboratory, is reasonably necessary to the efficient administration of Trinity's . . . hospitals and public health purposes."¹⁴

At oral argument, Petitioner added that it purchased the subject property in 2011 or 2012, and because financing was involved in acquiring the subject property, the bank required that a single-purpose entity be created "so that there's no way that the property can be liened[or any] other ways because of other deals associated with the parent entity."¹⁵ According to Petitioner, this is "common practice in [sophisticated] real estate transactions."¹⁶ Petitioner further stated that Craig Killingbeck is "a designated person from Trinity to be the signator on behalf of Trinity."¹⁷ Lastly, Petitioner argued, under MCR 2.116 and citing *Karbel v Comerica Bank*,¹⁸ that "Respondent has failed to present any evidence whatsoever to rebut the evidence and position that Petitioner set forth in [its] motion for summary disposition,"¹⁹ and because Petitioner is "not Warde Medical Laboratory,"²⁰ the document attached to Respondent's response is not applicable in this case.

RESPONDENT'S CONTENTIONS

In support of its response, Respondent contends that Petitioner is a "for-profit medical laboratory that offers esoteric clinical laboratory testing to both owners of the Michigan Co-Tenancy Laboratory ('MCL') and non-owners alike."²¹ Respondent states that "[a]lthough Petitioner's laboratory decreases lab costs for the co-tenancy owners, and although Petitioner is owned by a nonprofit, Trinity Heath – Michigan, Petitioner itself is not exempt from ad valorem taxation pursuant to MCL 211.7o and MCL 211.7r because Petitioner is not a nonprofit charitable institution," and "merely cost cutting for clients does not amount to charitable services."²² Respondent further contends that this case is "not analogous" to *Mich Co-Tenancy Laboratory*, and the decision in that case "should not extend by implication to [this case];" "[a]lthough the subject real property is used by nonprofit charitable institutions for charitable uses, the subject property is not used solely for charitable purposes;" and "Petitioner was not incorporated for charitable purposes."²³ (Emphasis omitted.) Respondent argues that "[f]or exemption purposes under Michigan law, Trinity Health – Michigan is not the 'true owner' of the subject property," and "[t]he doctrine of collateral estoppel does not bar Respondent's claim that Petitioner and Trinity Health – Michigan are not in privity for the purpose of Petitioner's instant appeal," since "[t]he existence of privity between Petitioner and Trinity Health – Michigan has not been adjudicated in [prior] litigation."²⁴ (Emphasis omitted.) Respondent, therefore, asserts that "the doctrine of collateral estoppel does not bar Respondent from its

¹⁴ Petitioner's Motion at 16.

¹⁵ TR at 12.

¹⁶ *Id.*

¹⁷ TR at 10.

¹⁸ *Karbel v Comerica Bank*, 247 Mich App 90; 635 NW2d 69 (2001).

¹⁹ TR at 5.

²⁰ TR at 20.

²¹ Respondent's response at 1.

²² Respondent's response at 1-2 & 9.

²³ Respondent's response at 2 & 4.

²⁴ Respondent's response at 6.

assertion that Petitioner is a nonprofit charitable institution.”²⁵ Respondent further contends that “*Nat’l Music Camp* is distinguishable from the instant case . . . , [since] the subject property [in this case] is not ‘clearly used’ for charitable purposes . . . ; Trinity Health – Michigan and Petitioner’s purposes are not comingled[;] and Trinity Health – Michigan and Petitioner are not looked upon as one institution.”²⁶ Respondent additionally states that Petitioner uses the subject property “for commercial purposes, and its activities are not limited to furthering the charitable purpose of Trinity Health – Michigan.”²⁷ Respondent also contends that “*Wexford* is not analogous to the instant proceeding, as Petitioner is not a nonprofit and does not perform any charitable services.”²⁸ Respondent contends that “[i]t is clear that Petitioner lacks any of the criteria to satisfy the ‘charitable institution’ test under *Wexford*.”²⁹ Respondent argues that this case is, however, “analogous” to *Univ Cellar Inc*, since, “[s]imilar to the bookshop [in that case], Petitioner also provides services at a reduced cost; [a]lthough providing services at a reduced cost is beneficial for Petitioner’s tenants and commercial clients, Petitioner’s activities, taken as a whole, do not constitute a charitable gift for the benefit of the general public;” and “Petitioner has offered no history of operations or financial information in the instant case which would prove the fact that Trinity Health – Michigan dominates the ‘management and operation’ of the subject property.”³⁰ And lastly, with regard to MCL 211.7r, Respondent reiterates that because Petitioner is the owner of the subject property and is not a nonprofit charity, Petitioner does not qualify for an exemption from ad valorem taxation under this section of the General Property Tax Act.

At oral argument, Respondent added that “Trinity is not the only person . . . or . . . member they select on the board of directors,”³¹ and if Trinity was the subject property’s owner of record, it “would not . . .” dispute that the subject property is entitled to an exemption from taxation.³²

STANDARD OF REVIEW

There is no specific Tribunal rule governing motions for summary disposition. Therefore, the Tribunal is bound to follow the Michigan Rules of Court in rendering a decision on such motions.³³ In this case, Petitioner moves for partial summary disposition under MCR 2.116(C)(9) and (10).

A motion brought under MCR 2.116(C)(9) seeks a determination of whether the opposing party has failed to state a valid defense to the claim asserted against it. The motion is tested by the pleadings alone, with the court accepting all well-pleaded allegations as true.³⁴

²⁵ *Id.*

²⁶ Respondent’s response at 7.

²⁷ *Id.*

²⁸ *Id.*

²⁹ Respondent’s response at 8.

³⁰ Respondent’s response at 11-12.

³¹ TR at 38.

³² TR at 31.

³³ See TTR 215.

³⁴ See MCR 2.116(G)(5).

“When a party’s defenses are so untenable as a matter of law that no factual development could possibly deny the plaintiff’s right to recovery, the motion is properly granted.”³⁵

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. Under subsection (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.³⁶ In the event, however, it is determined that an asserted claim can be supported by evidence at trial, a motion under (C)(10) will be denied.³⁷

The Michigan Supreme Court has established that a court must consider affidavits, pleadings, depositions, admissions, and documentary evidence filed by the parties in the light most favorable to the non-moving party.³⁸ The moving party bears the initial burden of supporting its position by presenting its documentary evidence for the court to consider.³⁹ The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists.⁴⁰ Where the burden of proof at trial on a dispositive issue rests on a non-moving party, the non-moving 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.⁴¹ If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted.⁴²

CONCLUSIONS OF LAW

The General Property Tax Act (“GPTA”), Act 206 of 1983, provides that “all property, real and personal, within the jurisdiction of this state, not expressly exempted, shall be subject to taxation.”⁴³ “Exemption statutes are subject to a rule of strict construction in favor of the taxing authority.”⁴⁴ Further, a petitioner seeking a tax exemption, under an already-exempt class, bears the burden of proving that it is entitled to the exemption by a preponderance of the evidence.⁴⁵

In that regard, because Petitioner is asserting that the subject property is entitled to exemption from ad valorem taxation pursuant to several sections within the GPTA, the Tribunal will address each section, and subsection, separately below.

³⁵ *Hackel v Macomb County Comm*, 298 Mich App 311, 316; 826 NW2d 753 (2012).

³⁶ See *Smith v Globe Life Ins Co*, 460 Mich 446, 454-455; 597 NW2d 28 (1999).

³⁷ See *Arbelius v Poletti*, 188 Mich App 14; 469 NW2d 436 (1991).

³⁸ See *Quinto v Cross and Peters Co*, 451 Mich 358, 362; 547 NW2d 314 (1996) (citing MCR 2.116(G)(5)).

³⁹ See *Neubacher v Globe Furniture Rentals, Inc*, 205 Mich App 418, 420; 522 NW2d 335 (1994).

⁴⁰ *Id.*

⁴¹ See *McCart v J Walter Thompson USA, Inc*, 437 Mich 109, 115; 469 NW2d 284 (1991).

⁴² See *McCormic v Auto Club Ins Ass’n*, 202 Mich App 233, 237; 507 NW2d 741 (1993).

⁴³ MCL 211.1.

⁴⁴ *Huron Residential Servs for Youth, Inc v Pittsfield Charter Twp*, 152 Mich App 54, 58; 393 NW2d 568 (1986).

⁴⁵ *ProMed Healthcare v City of Kalamazoo*, 249 Mich App 490, 494-495; 644 NW2d 47 (2002).

MCL 211.7o(1)

MCL 211.7o(1) provides, “Real 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.” The Michigan Supreme Court, in *Liberty Hill Housing Corp v City of Livonia*,⁴⁶ stated:

As a consequence of the statutory requirements, courts should consider three factors when determining whether the tax exemption under MCL 211.7o(1) applies:

- (1) The real estate 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 thereon are occupied by the claimant solely for the purposes for which it was incorporated.(Emphasis omitted.)

In this case, although Respondent’s primary argument is that Petitioner is not a nonprofit charitable institution, all factors above are, nevertheless, in dispute.

First, with regard to ownership, Petitioner contends that, for exemption purposes, the subject property is actually owned by Trinity Health – Michigan (“Trinity”) since Petitioner is a “wholly-owned subsidiary” of Trinity, and Trinity has “complete and total control over Petitioner.”⁴⁷ Respondent, conversely, argues that Trinity is “not the ‘true owner’ of the subject property for exemption purposes.”⁴⁸ In that regard, in addition to Petitioner’s reliance on *Nat’l Music Camp*, both parties rely on *Univ Cellar, Inc.* to support their contentions as to whom, or what entity, actually owns the subject property for purposes of this case.

In *Nat’l Music Camp*, although decided prior to Public Act 142 of 1980, effective June 2, 1980, which incorporated a portion of the language in MCL 211.7 into MCL 211.7o, the Michigan Court of Appeals, in reversing the Tribunal, concluded that the real property at issue was entitled to an exemption from taxation. In its analysis, the Michigan Court of Appeals stated that “[i]f [two separate entities] were merely the functioning arms of an umbrella corporation organized for tax exempt purposes, there would appear to be no barrier to tax exempt status.”⁴⁹ The Michigan Court of Appeals further stated that “[t]he substance of an arrangement rather than its form should be the guiding principle in determining ownership and tax exemption status,” and “to force a purely technical corporate reorganization upon [a] claimant with the loss of tax exemption status for intervening years would be to deny justice.”⁵⁰

⁴⁶ *Liberty Hill Housing Corp v City of Livonia*, 480 Mich 44, 50; 746 NW2d 282 (2008).

⁴⁷ Petitioner’s Motion at 3.

⁴⁸ Respondent’s response at 11.

⁴⁹ *Nat’l Music Camp*, 76 Mich App at 613-614.

⁵⁰ *Nat’l Music Camp*, 76 Mich App at 614-615.

In *Univ Cellar, Inc.*, the Michigan Supreme Court, in reversing the Michigan Court of Appeals, concluded that personal property owned by a bookstore, albeit a nonprofit corporation, located on a state university, was not entitled to an exemption from taxation because the personal property of the bookstore was not concluded to have been the property of the state university. In its analysis, and in upholding the Michigan Court of Appeals's implicit decision that a tax exempt organization may extend its exemption to a separate entity, the Michigan Supreme Court stated that "[t]he predicate of any such extension must . . . be that the property of the corporation not itself exempt is, in substance, the property of the exempt organization," which "depends essentially on whether the [tax exempt organization] so dominate[s] the management and operation of the [separate entity] that its separate corporate identity should be ignored."⁵¹

Here, Trinity, for financing purposes only, formed Petitioner as a single-purpose entity – to manage the real property at issue in this case. As indicated by Petitioner's Limited Liability Company Agreement, Trinity is the sole member (or owner) of Petitioner, and Petitioner is managed by its Board of Directors, who are exclusively appointed by Trinity. Further, one of three directors for Petitioner, Craig Killingbeck, as indicated by his Affidavit, is also the VP Lab Services for Trinity. As such, in resolving this factual issue, the Tribunal finds that Petitioner's separate corporate identify should be ignored since Trinity so dominates the management and operation of Petitioner that Trinity and Petitioner are, for purposes of this case, one and the same.

Having concluded that Petitioner and Trinity are essentially the same entity, and in finding that Trinity occupies the subject property, the Tribunal finds that the issue of whether Trinity is a nonprofit charitable institution has been previously litigated in *Mich Co-Tenancy Laboratory* and is barred by the doctrine of collateral estoppel.⁵² Because the subject property is occupied by Trinity solely for the purposes for which it was incorporated (i.e., to primarily engage in health care and health care related services), the Tribunal finds that Petitioner has shown by a preponderance of the evidence that the subject property is entitled to exemption under MCL 211.7o(1).

MCL 211.7o(3)

MCL 211.7o(3) states:

Real or personal property owned by a nonprofit charitable institution or charitable trust that is leased, loaned, or otherwise made available to another nonprofit charitable institution or charitable trust or to a nonprofit hospital or a nonprofit

⁵¹ *Univ Cellar Inc*, 401 Mich at 285-286.

⁵² "Collateral estoppel precludes relitigation of an issue in a subsequent, different cause of action between the same parties where the prior proceeding culminated in a valid, final judgment and the issue was (1) actually litigated, and (2) necessarily determined." *People v Gates*, 434 Mich 146, 154; 452 NW2d 627 (1990). Here, both Petitioner and Respondent, in this case, were parties in *Mich Co-Tenancy Laboratory*. Further, as indicated above, the issue of whether Trinity, along with several other similarly-situated entities, is a nonprofit charitable institution was pled and argued in *Mich Co-Tenancy Laboratory*, Respondent had a full and fair opportunity to litigate this issue in that case, and this issue was essential to the decision in that case.

educational institution that is occupied by that nonprofit charitable institution, charitable trust, nonprofit hospital, or nonprofit educational institution solely for the purposes for which that nonprofit charitable institution, charitable trust, nonprofit hospital, or nonprofit educational institution was organized or established and that would be exempt from taxes collected under this act if the real or personal property were occupied by the lessor nonprofit charitable institution or charitable trust solely for the purposes for which the lessor charitable nonprofit institution was organized or the charitable trust was established is exempt from the collection of taxes under this act.

In other words, as applied to this case, if the following conditions are met, the subject property is entitled to exemption under MCL 211.7o(3): (1) Trinity, the actual owner for purposes of this case, is a nonprofit charitable institution; (2) Trinity, the occupant, albeit one of several occupants similarly-situated, also meets that definition; (3) Trinity's occupancy of the subject property was solely for the purposes for which it was organized or established; and (4) the subject property would be exempt if Trinity, being, again, the actual owner for purposes of this case, occupied the subject property itself solely for the purposes for which Trinity was organized or established.

As examined above, all of these factors have been met. Further, the issue as to whether the other occupants of the subject property are nonprofit charitable institutions was also previously litigated in *Mich Co-Tenancy Laboratory*. And lastly, of significance, Respondent stated that if Trinity was the owner of record, it "would not . . ." dispute that the subject property is entitled to an exemption from taxation.⁵³ As such, the Tribunal finds that Petitioner has shown by a preponderance of the evidence that the subject property is also entitled to exemption under MCL 211.7o(3).

MCL 211.7r

MCL 211.7r states, in pertinent part:

The real estate with the buildings and other property located on the real estate on that acreage, owned and occupied by a nonprofit trust and used for hospital or public health purposes is exempt from taxation under this act, but not including excess acreage not actively utilized for hospital or public health purposes and real estate and dwellings located on that acreage used for dwelling purposes for resident physicians and their families.

Although "nonprofit trust" is not defined in MCL 211.7r, or any other applicable provision within the General Property Tax Act, the Michigan Supreme Court extended the meaning of "nonprofit trust," within the meaning of this statute, to include nonprofit corporations engaged in operating hospitals and providing public health services.⁵⁴

⁵³ See TR at 31.

⁵⁴ See *Oakwood Hosp Corp v City of Dearborn*, 385 Mich 704, 708; 190 NW2d 105 (1971). See also *ProMed Healthcare*, 249 Mich App at 497 n 4.

In that regard, because Trinity is a nonprofit corporation engaged in operating a hospital and providing public health services, and the subject property is owned and occupied by Trinity, the Tribunal finds that Petitioner has shown by a preponderance of the evidence that the subject property is also entitled to exemption under MCL 211.7r.

In light of the above, and after careful consideration, the Tribunal finds that granting Petitioner's Motion for Partial Summary Disposition under MCR 2.116(C)(10) is warranted, since there are no genuine issues of material fact that the subject property is entitled to exemption from taxation under MCL 211.7o(1), MCL 211.7o(3), and MCL 211.7r for the 2013 and 2014 tax years. Further, because Petitioner agreed that its assessment appeal, relative to the subject property's true cash and taxable values, in this case would be moot if it was determined that the subject property is entitled to an exemption from taxation for the tax years at issue,⁵⁵ Petitioner's valuation appeal shall be dismissed, and the case shall be closed.

JUDGMENT

IT IS ORDERED that Petitioner's Motion for Partial Summary Disposition is GRANTED under MCR 2.116(C)(10).

IT IS FURTHER ORDERED that Petitioner's assessment appeal, relative to the true cash and taxable values of the subject property, for the 2013 and 2014 tax years is DISMISSED.

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 exemption 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.⁵⁶ 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 within 28 days of entry of this Final Opinion and Judgment. If a refund is warranted, it shall include a proportionate share of any property tax administration fees paid and 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, 2009, at the rate of 1.23% for calendar year 2010; (ii) after December 31, 2010, at the rate of 1.12% for

⁵⁵ See Petitioner's Motion at 2 n 1 and TR at 41-42.

⁵⁶ See MCL 205.755.

calendar year 2011; (iii) after December 31, 2011, and prior to July 1, 2012, at the rate of 1.09%;
and (iv) after June 30, 2012, through December 31, 2015, at the rate of 4.25%.

This Final Opinion and Judgment resolves the last pending claim and closes the case.

By: Steven H. Lasher

Entered: June 4, 2015
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