

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

Welcome Missionary Baptist Church,
Petitioner,

v

MTT Docket No. 456125

City of Pontiac,
Respondent.

Tribunal Judge Presiding
Victoria L. Enyart

FINAL OPINION AND JUDGMENT

INTRODUCTION

Petitioner, Welcome Missionary Baptist Church, claims that Parcel Nos. 64-14-31-235-037, 64-14-31-235-039, 64-14-31-235-041, and 64-14-31-235-043, located in the City of Pontiac, are exempt from ad valorem taxation pursuant to MCL 211.7o; and/or MCL 211.7s, for the 2013, 2014, and 2015 tax years. Darryl K. Segars, Attorney, represented Petitioner, and Stephen J. Hitchcock, Attorney, represented Respondent.

A hearing on this matter was held on September 3, 2015. Petitioner's witnesses were Pastor Douglas P. Jones and Tanoa Ford. Respondent's witnesses were Terry Schultz and Michael J. Wilson.

Based on the evidence, testimony, and case file, the Tribunal finds the subject properties are not entitled to an exemption under MCL 211.7s. Parcels 64-14-31-235-037 and 64-14-31-235-041 shall be granted an exemption, under MCL 211.7o, for the 2013, 2014, and 2015 tax years; the amount of the exemption is 100%.

The subject properties' taxable value ("TV"), for the tax years at issue, shall be as follows:

Parcel Number: 64-14-31-235-037

| Year | TV |
|------|----|
| 2013 | 0 |
| 2014 | 0 |
| 2015 | 0 |

Parcel Number: 64-14-31-235-039

| Year | TV |
|------|---------|
| 2013 | \$4,620 |
| 2014 | \$3,650 |
| 2015 | \$3,650 |

Parcel Number: 64-14-31-235-041

| Year | TV |
|------|----|
| 2013 | 0 |
| 2014 | 0 |
| 2015 | 0 |

Parcel Number: 64-14-31-235-043

| Year | TV |
|------|---------|
| 2013 | \$5,320 |
| 2014 | \$5,230 |
| 2015 | \$5,230 |

PETITIONER'S CONTENTIONS

Petitioner contends that despite a prior determination the subject properties do meet the requirements for exemption under MCL 211.7s, Respondent has taken the position that they are no longer entitled to an exemption. Petitioner argues the main building and adjacent parcels have been used for exempt purposes from 2012 through the present.

PETITIONER'S ADMITTED EXHIBITS

- P-2 Healthy Affair XI flyers, spreadsheet; copy of photographs¹
- P-3 Welcome Baptist Church Articles of Organization
- P-4 Welcome Baptist Church Opportunity Center Bylaws
- P-5 Welcome Opportunity Center Car Wash Flyer
- P-6 Welcome Opportunity Center Helping Hand Initiative Flyer
- P-7 Welcome Baptist/Forgotten Harvest Food Pantry Program Start Up Documentation and Flyers²
- P-8 Welcome Baptist/Forgotten Harvest Food Pantry Program photograph of sign posted at 532 Orchard Lake Road.
- P-10 Welcome Baptist Church Healthy Affair Flyer
- P-11 ABO Tent & Event Services Invoice
- P-13 2014 Donation Financial Statement³

¹ Pages 4 -7 and 29 - 30 admitted only.

² Pages 2-9, 14 admitted only.

³ See Tr 20 -23: this exhibit was placed in abeyance following Respondent's objection that the address on the form is Petitioner's address at 143 Oneida St. and not one of the subject properties located at 532 Orchard Lake. Since

PETITIONER'S WITNESSES

Douglas Jones

Douglas Jones, Pastor of Welcome Missionary Baptist Church, was Petitioner's first witness. Pastor Jones testified that the Church came into possession of the subject property in 2007; the property had previously been used as a nursing home. The Church, located across the street at 143 Oneida Street, shared a parking lot with the subject at 532 Orchard Lake, and the parishioners use the subject for parking regularly. He stated that the parking lot is used for youth activities, the Healthy Affair event, and setting up tents. Pastor Jones stated that the purpose of the Opportunity Center located at 532 Orchard Lake is to offer services to the community, including training for the unemployed, distribution of food, clothing, and furniture, and for meetings and other purposes that may be required. There are also fundraising activities, like car washes held twice per year, in the parking lot. Pastor Jones testified that Pontiac has a high level of poverty and the Church met with Forgotten Harvest to see what the Church could do in the community to distribute food. The non-perishable food is stored at the Opportunity Center and food is given away on the first and third Thursday of every month since 2012. He explained that people will sign-in across the street at the Church and then go over to the Opportunity Center to pick up food; people can leave their children at the Church while they are picking up food. He further stated that the Healthy Affair event is usually held on the fourth Saturday in April of every year. This event is a partnership between the City, hospitals, the County Health Department, private physicians, Oakland Community College and the University of Michigan to provide health services, screenings and evaluations to the community. The event is held in the Church and on the grounds and parking lot of the Opportunity Center.

On cross-examination, Pastor Jones testified that the Church and the Welcome Missionary Baptist Church Opportunity Center are separate entities with separate Articles of Organization and federal tax identification numbers. He further stated that there are no worship services held in the Opportunity Center. He stated that the Opportunity Center "acts as a structure that we have to conduct the Outreach Missions of our Church."⁴ He clarified that for

Petitioner is providing this tax exempt donation receipt, it follows that the mailing address used, as well as the tax identification number, would be that of Petitioner.

⁴ Tr at 67.

the tax years under appeal, the Opportunity Center provided mentoring and educational and computer training for young people. The written agreement with Forgotten Harvest was with the Church and the furniture distribution was through the Church.

Pastor Jones stated that they did receive a list of things needed in order to get a certificate of occupancy for the Opportunity Center but they had questions as to whether any of the work needed to be done and it was not completed.

On rebuttal, Pastor Jones testified that parcels 039 and 041 are not used for any parking but parcels 037 and 043 are used for parking.

Tanoa Ford

Tanoa Ford, coordinator for the Forgotten Harvest, was Petitioner's second witness. She testified that most of the time, they are set up at the Opportunity Center but in inclement weather the sign up is at the Church.

RESPONDENT'S CONTENTIONS

Respondent contends that the application for exemption submitted by Petitioner only referenced MCL 211.7s and was denied because there are very specific requirements for what is required as a house of worship or other religious facility and Respondent does not believe that Petitioner is teaching religious values. Respondent argues that the prior decision to grant the exemption came from an Emergency Manager that did not have the resources available to challenge or dispute the exemption. Respondent further argues no building permit or certificate of occupancy has been issued for any of the parcels under appeal.

RESPONDENT'S ADMITTED EXHIBITS

- R-1 2014 property record cards for all parcels under appeal
- R-2 Valuation Reports
- R-5 Aerial Photograph

RESPONDENT'S WITNESSES

Terry Schultz

Terry Schultz with Oakland County Equalization was Respondent's first witness. He testified that parcel 037 is the property with the structure and asphalt parking lot known as 532 Orchard Lake. Parcel 039 does not have any asphalt, parcel 041 has a quarter to a third covered in asphalt, and the majority of parcel 043 is asphalt. He stated that it was his recommendation

that the Board of Review not grant Petitioner the exemption under MCL 211.7s, essentially because the property was not being used for worship services or classes. He testified that at the times he has been to the properties he did not see any parking on the adjacent parcels.

Michael Wilson

Michael Wilson, building official for the City of Pontiac, was Respondent's second witness. He testified that his department inspected the subject in 2008 and issued a list of requirements the building had to comply with in order to receive an occupancy permit. He stated that no certificate of occupancy has been issued for the property and no use would be permitted without this certificate. He testified that a site plan, with some conditions, was approved in 2008 for the shared parking but striping and barrier free signage were also required and not done by Petitioner. He stated the City never received a shared parking agreement. Without meeting these requirements, he testified that Petitioner is not allowed to use the parking lot under the City's ordinances and the State code. He further testified that a property owner would not be able to put up tents or hold outside events without first getting the permission of the Building Department.

FINDINGS OF FACT

1. The subject properties consist of four parcels: Parcel Nos. 64-14-31-235-037 ("037"), 64-14-31-235-039 ("039"), 64-14-31-235-041 ("041"), and 64-14-31-235-043 ("043").
2. Petitioner requested an exemption under MCL 211.7s for all four parcels at the 2013 March Board of Review.
3. Petitioner acquired the subject properties on land contract in 2007.⁵
4. The Welcome Missionary Baptist Church ("Church") is located at 143 Oneida Street.
5. Parcel 037, referred to as the Opportunity Center, is located at 532 Orchard Lake Road, across the street from the Church.
6. The Welcome Missionary Baptist Church Opportunity Center is a separate legal entity, with a separate federal tax identification number (EIN) and its own bylaws.
7. Petitioner partnered with Forgotten Harvest for the tax years under appeal to distribute food. Food distribution takes place on the first and third Thursday of every month, weather permitting.⁶

⁵ See R-1 and Tr at 61.

8. Participants in the monthly food program sign in and distribution takes place at the Opportunity Center on parcel 037. In inclement weather, sign in occurs at the Church.⁷
9. In 2012, Petitioner distributed 160,174 pounds of food through its partnership with Forgotten Harvest. In 2013, 388,735.5 pounds were distributed, in 2014, 270,245.54 pounds of food were distributed, and as of July 30, 2015, 131,383 pounds were distributed.⁸
10. Non-perishable food and donated furniture is temporarily stored in the Opportunity Center on parcel 037.⁹
11. For the tax years under appeal, parcel 037 was used also by Petitioner for parking by parishioners.¹⁰
12. Pastor Douglas Jones indicated that parcel 043 is also used for parking.
13. Petitioner does not have a certificate of occupancy for the Welcome Opportunity Center at parcel 037.
14. Petitioner does not have permission or approval under City ordinances or State codes to utilize any of the subject parcels for parking.

CONCLUSIONS OF LAW

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.”¹¹ (Emphasis added.) “Exemption statutes are subject to a rule of strict construction in favor of the taxing authority.”¹² It is also well-settled that a petitioner seeking a tax exemption bears the burden of proving, by a preponderance of the evidence, that it is entitled to the exemption.¹³

A proceeding before the Tax Tribunal is original, independent, and de novo.¹⁴ The Tribunal's factual findings must be supported “by competent, material, and substantial

⁶ See Tr at 27.

⁷ Tr at 26, 83.

⁸ See P-7

⁹ Tr at 17.

¹⁰ Tr at 12.

¹¹ MCL 211.1.

¹² *Huron Residential Services for Youth, Inc v Pittsfield Charter Twp*, 152 Mich App 54,58; 393 NW2d 568 (1986).

¹³ See *ProMed Healthcare v Kalamazoo*, 249 Mich App 490, 492; 644 NW2d 47 (2002).

¹⁴ MCL 205.735a(2).

evidence.”¹⁵ “Substantial evidence must be more than a scintilla of evidence, although it may be substantially less than a preponderance of the evidence.”¹⁶

Petitioner requested an exemption under MCL 211.7s for all parcels under appeal at the 2013 March Board of Review and that request was denied. MCL 211.7s creates a property tax exemption for houses of public worship and parsonages. It provides as follows:

Houses of public worship, with the land on which they stand, the furniture therein and all rights in the pews, and any parsonage owned by a religious society of this state and occupied as a parsonage are exempt from taxation under this act. Houses of public worship includes buildings or other facilities owned by a religious society and used predominantly for religious services or for teaching the religious truths and beliefs of the society.

With regard to houses of public worship, the Michigan Court of Appeals looks to “whether the entire property was used in a manner consistent with the purposes of the owning institution.”¹⁷

The four parcels under appeal are *not* being used as a house of public worship or a parsonage. Three of the four parcels are vacant (039, 041, 043); with one of the parcels indicated to be used for parking (043). The improved parcel 037 consists of both a parking lot and building, referred to by Petitioner as the Opportunity Center. The Opportunity Center, however, is not used as either a parsonage or house of public worship, as it is not “used predominantly for religious services or for teaching the religious truths and beliefs of the society” as required by MCL 211.7s. There is nothing in the evidence or testimony to reflect that religious services are conducted on parcel 037 or that the parcel is used for teaching religious truths and beliefs. The building on parcel 037 is used for temporary storage of non-perishable food and furniture that gets distributed monthly by Petitioner. No religious services, teachings, or activities are held or conducted inside the building. It is questionable whether any activities would even be permitted to take place within the building, as no certificate of occupancy is in place.

Although the subject parcels are not eligible for an exemption under MCL 211.7s as a house of public worship or parsonage, the Tribunal must determine whether the subject parcels are entitled to an exemption under MCL 211.7o. MCL 211.7o(1) provides:

¹⁵ *Dow Chemical Co v Dep’t of Treasury*, 185 Mich App 458, 462-463; 462 NW2d 765 (1990).

¹⁶ *Jones & Laughlin Steel Corp*, *supra* at 352-353.

¹⁷ *Institute in Basic Life Principles, Inc v Watersmeet Twp*, 217 Mich App 7, 19; 551 NW2d 199 (1996).

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 standard for a charitable exemption is more rigorous than the federal standard. The fact that a petitioner may qualify for tax exempt status under federal law (i.e., Section 501(c)(3) of the Internal Revenue Code) creates no presumption in favor of an exemption from property taxes.¹⁸ In *Wexford Medical Group v Cadillac*,¹⁹ the Supreme Court presented the test for determining if an organization is a charitable one under MCL 211.7o and stated:

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.

The first requirement is that the subject properties must be *owned and occupied* by Petitioner. Respondent does not dispute that Petitioner is the owner of all four parcels under appeal; Petitioner acquired the parcels in 2007 and 2008, as reflected in the testimony and on the admitted property record cards. Ownership and occupancy, however, are not synonymous; it must also be determined that Petitioner occupied each of the parcels. The Michigan Supreme Court has stated:

Because the statute uses the conjunctive term “owned *and* occupied,” however, the Legislature must have intended different meanings for the words “owned” and “occupied.” Otherwise, the word “occupied” would be mere surplusage. “Courts must give effect to every word, phrase, and clause in a statute, and must avoid an interpretation that would render any part of the statute surplusage or nugatory.” *Koontz v. Ameritech Services, Inc.*, 466 Mich 304, 312, 645 N.W.2d 34 (2002). Thus, the Legislature must have intended the term “occupy” to mean the other aspect of the dictionary definition: to “reside in or on” or “to be a resident or tenant of; dwell in.” This aspect of the definition especially makes sense when viewed in its specific context; it is “real or personal property” that must be

¹⁸ See *Ladies Literary Club v Grand Rapids*, 409 Mich 748, 753 n 1; 298 NW2d 422 (1980); see also *American Concrete Institute v State Tax Comm*, 12 Mich App 595, 606; 163 NW2d 508 (1968), which states, “The Institute’s exemption from Michigan ad valorem tax is not determinable by its qualification 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”

¹⁹ *Wexford Medical Group v Cadillac*, 474 Mich 192, 203; 713 NW2d 734 (2006).

“occupied.” “Reside” means “1. to dwell permanently or for a considerable time; live. 2. (of things, qualities, etc.) to be present habitually; be inherent ([usually followed] by *in*).” *Webster's Universal College Dictionary* (1997). Thus, aided by this dictionary definition, we conclude that to occupy property under MCL 211.7o(1), the charitable institution must at a minimum have a regular physical presence on the property.²⁰

Applying the Michigan Supreme Court’s ruling in *Liberty Hill*, Petitioner must have a regular physical presence on each parcel it is claiming an exemption under MCL 211.7o. Petitioner has established a separate legal entity, the Welcome Missionary Baptist Church Opportunity Center, which conducted activities at parcel 037, including youth activities and training and mentoring programs.²¹ The Tribunal finds that Petitioner, without considering the activities of the separate legal entity, the Welcome Missionary Baptist Church Opportunity Center, has established a regular physical presence on parcel 037.²² As confirmed by the testimony of Pastor Jones, Petitioner regularly conducts free food and furniture distributions on this parcel, in addition to the activities being conducted by the Welcome Missionary Baptist Church Opportunity Center.

The third requirement is that the property be occupied by Petitioner solely for the purposes for which it was incorporated. Petitioner states in its Articles of Organization:

The purpose of this Church shall be to provide facilities to its members and others for the public worship of God, for the teaching and preaching of the Gospel, to carry out the commands of Christ as contained in the New Testament in general, to promote the interest of the Kingdom of God according to the teaching of Christ as set forth in our Charter. We accept the whole Bible as instruction and direction for serving the Lord in its entirety.²³

Petitioner occupies parcel 037 and uses the parking lot on that parcel for parking for Church services and its food and furniture distribution, which fits in with Petitioner’s purposes for incorporation. Petitioner also uses parcel 043 for parking at its Church services and events, which again, arguably falls within its purposes of incorporation, i.e. public worship and

²⁰ *Liberty Hill Housing Corp v City of Livonia*, 480 Mich 44, 57-58; 746 NW2d 282 (2008).

²¹ Tr at 13, 16, 70.

²² The Tribunal has considered Petitioner’s activities separately to demonstrate that Petitioner, standing alone, meets the requirement. However, given that Petitioner and the Opportunity Center entity are interrelated, it is arguable that the activities of the separate entity could also be considered, although not necessary in this case. (See *Nat'l Music Camp v Green Lake Twp*, 76 Mich App 608, 613-615; 257 NW2d 188 (1977) “[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.” “The substance of an arrangement rather than its form should be the guiding principle in determining ownership and tax exemption status.”)

²³ Petitioner’s Exhibit 3 at 1.

teachings. However, even if the Tribunal were to find that the two vacant parcels (039 and 041) were *occupied* by Petitioner, there is no evidence or testimony that would persuasively establish that these two parcels were being occupied solely for purposes for which Petitioner was incorporated. Petitioner has given no indication that it is making any use of these two parcels, much less a use that would fit into its stated purposes for incorporation.

The second requirement, and the one that requires the most extensive analysis, is that Petitioner must be a nonprofit *charitable* institution. The first step in determining whether an organization is charitable is to understand the definition of “charity.” The Michigan Supreme Court established the following definition of “charity”:

“[C]harity * * * [is] 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 government*.”²⁴

In order to determine it is entitled to a property tax exemption under MCL 211.7o, Petitioner must prove by a preponderance of the evidence that it is a “charitable institution.” In this regard, the Michigan Supreme Court concluded that the institution’s activities “as a whole” must be examined.²⁵ In *Michigan Baptist Homes and Dev Co v Ann Arbor*,²⁶ the Michigan Supreme Court stated that “exempt status requires more than a mere showing that services are provided by a nonprofit corporation.” The Court also stated that to qualify for a charitable or benevolent exemption, the use of the property must “benefit the general public without restriction.”²⁷

Whether an institution is a charitable institution is a fact-specific question that requires examining the claimant’s overall purpose and the way in which it fulfills that purpose. In this regard, the Michigan Supreme Court held in *Wexford*,²⁸ that several factors must be considered in determining whether an entity is a charitable institution for purposes of MCL 211.7o:

²⁴ *Retirement Homes of the Detroit Annual Conference of the United Methodist Church, Inc v Sylvan Twp*, 416 Mich 340, 348-349; 330 NW2d 682 (1982).

²⁵ *Michigan United Conservation Clubs v Lansing Twp*, 423 Mich 661, 673; 378 NW2d 737 (1985).

²⁶ *Michigan Baptist Homes and Dev Co v Ann Arbor*, 396 Mich 660, 670; 242 NW2d 749 (1976).

²⁷ *Id.* at 671.

²⁸ *Wexford* at 215.

- (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 does not dispute the fact that Petitioner is a nonprofit organization. Petitioner is also organized chiefly for charity, as its purpose is to provide public worship, teachings, preaching, and “carry out the commands of Christ.” Further, Pastor Jones testified that the 037 parcel with the Opportunity Center was “to offer certain services for the Community . . . [including] training for unemployed, the distribution of food, clothing and furniture for the needy, and to make that facility available for other meetings and purposes that may be required by the Community.”²⁹

Petitioner is not discriminatory, as its services are available to the community and to surrounding areas, with the annual Healthy Affair event having attendees from as far away as Canada.³⁰ There is nothing in the testimony or evidence reflecting that Petitioner has ever refused a participant from food or furniture distribution or prevented them from utilizing the services provided at its Healthy Affair event. Petitioner also clearly complies with the fourth factor, as Petitioner brings people’s hearts and minds under the influence of religion, relieves them from suffering by providing food assistance, and assists people to establish themselves for life by the distribution of food, furniture, and clothing. There is no indication that Petitioner has ever charged for the services it provides to the community, so the fifth factor is also met. The

²⁹ Tr at 14.

³⁰ Tr at 16, 41.

sixth factor requires that the “overall nature of the institution is charitable” without regard to how much money Petitioner devotes to its charitable activities. Given the analysis of the other five factors and the nature of the activities provided by Petitioner, the Tribunal finds that Petitioner has established that its overall nature is charitable.

The Tribunal finds, based upon the Findings of Fact and the Conclusions of Law set forth herein, that the subject properties are not entitled to an exemption under MCL 211.7s. Parcels 037 and 041, however, are entitled to an exemption under MCL 211.7o.

JUDGMENT

IT IS ORDERED that the officer charged with maintaining the assessment rolls for the tax year(s) at issue shall correct or cause the assessment rolls to be corrected to reflect the property’s exemption within 20 days of entry of this Final Opinion and Judgment, subject to the processes of equalization.³¹ 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 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%.

³¹ See MCL 205.755.

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

APPEAL RIGHTS

If you disagree with the Tribunal's final decision in this case, you may either file a motion for reconsideration with the Tribunal or a claim of appeal directly to the Michigan Court of Appeals ("MCOA").

A motion for reconsideration with the Tribunal must be filed, by mail or personal service, with the \$50.00 filing fee, within 21 days from the date of entry of this final decision.³² A copy of a party's motion for reconsideration must be sent by mail or electronic service, if agreed upon by the parties, to the opposing party and proof must be submitted to the Tribunal that the motion for reconsideration was served on the opposing party.³³ However, unless otherwise provided by the Tribunal, no response to the motion may be filed, and there is no oral argument.³⁴

A claim of appeal to the MCOA must be filed, with the appropriate entry fee, unless waived, within 21 days from the date of entry of this final decision.³⁵ If a claim of appeal is filed with the MCOA, the party filing such claim must also file a copy of that claim, or application for leave to appeal, with the Tribunal, along with the \$100.00 fee for the certification of the record on appeal.³⁶

By: Victoria L. Enyart

Entered: November 13, 2015

³² See TTR 257 and TTR 217.

³³ See TTR 225.

³⁴ See TTR 257.

³⁵ See MCR 7.204.

³⁶ See TTR 213 and TTR 217.