



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

Michigan First Credit Union,
Petitioner,

MICHIGAN TAX TRIBUNAL

v

MTT Docket No. 23-001156

City of Lathrup Village,
Respondent.

Presiding Judge
Mark Perry

ORDER GRANTING MOTION TO AMEND TO ADD THE 2024 TAX YEAR

ORDER GRANTING JOINT STIPULATION FOR ENTRY OF CONSENT JUDGMENT

CONSENT JUDGMENT

The Tribunal has reviewed the Stipulation and finds that it comports with the mandates of State law.¹ Further, a Motion has been filed requesting that the Tribunal permit Petitioner to amend the petition filed in this case to include the subject property's true cash and taxable values for the subsequent 2024 tax year. Respondent has not filed a response to the Motion to Amend. More importantly, the Motion is timely under MCL 205.737 and 205.735a and Petitioner has shown good cause to justify the granting of the Motion. As a result, the Tribunal shall grant Petitioner's Motion and enter the parties' Stipulation. Therefore,

IT IS ORDERED that the Motion to Amend to Add 2024 Tax Year is GRANTED.

IT IS FURTHER ORDERED that the Joint Stipulation for Entry of Consent Judgment including all attachments, terms and conditions is GRANTED and ADOPTED, unless otherwise indicated.

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 true cash and taxable values as provided in this Consent Judgment within 20 days of the entry of the Consent Judgment.²

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 the Consent Judgment within 28 days of the entry of the Consent Judgment. If a refund is warranted, it shall, unless otherwise indicated, include a proportionate share of any property tax administration fees paid and of penalty and interest paid on delinquent taxes. The refund shall also, unless otherwise indicated,

¹ See MCL 211.27a.

² See MCL 205.755.

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, unless otherwise indicated, 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 Consent Judgment. Pursuant to MCL 205.737, interest shall accrue (i) after December 31, 2013, through June 30, 2016, at the rate of 4.25%, (ii) after June 30, 2016, through December 31, 2016, at the rate of 4.40%, (iii) after December 31, 2016, through June 30, 2017, at the rate of 4.50%, (iv) after June 30, 2017, through December 31, 2017, at the rate of 4.70%, (v) after December 31, 2017, through June 30, 2018, at the rate of 5.15%, (vi) after June 30, 2018, through December 31, 2018, at the rate of 5.41%, (vii) after December 31, 2018 through June 30, 2019, at the rate of 5.9%, (viii) after June 30, 2019 through December 31, 2019, at the rate of 6.39%, (ix) after December 31, 2019, through June 30, 2020, at the rate of 6.40%, (x) after June 30 2020, through December 31, 2020, at the rate of 5.63%, (xi) after December 31, 2020, through June 30, 2022, at the rate of 4.25%, (xii) after June 30, 2022, through December 31, 2022, at the rate of 4.27%, (xiii) after December 31, 2022, through June 30, 2023, at the rate of 5.65%, (xiv) after June 30, 2023, through December 31, 2023, at the rate of 8.25%, (xv) after December 31, 2023, through June 30, 2024, at the rate of 9.30%, and (xvi) after June 30, 2024, through December 31, 2024, at the rate of 9.50%.

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

See docket look up for a copy of stipulation and for any possible refund paragraph.

By 

Entered: May 22, 2024
jw

PROOF OF SERVICE

I certify that a copy of the foregoing was sent on the entry date indicated above to the parties or their attorneys or authorized representatives, if any, utilizing either the mailing or email addresses on file, as provide by those parties, attorneys, or authorized representatives.

By: Tribunal Clerk

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES
MICHIGAN TAX TRIBUNAL

Michigan First Credit Union,
Petitioner,

v

MTT Docket No. 23-001156

City of Lathrup Village,
Respondent.

**STIPULATION FOR ENTRY OF CONSENT JUDGMENT
AND CONSENT JUDGMENT**

1. The case is pending in the X Entire Tribunal OR Small Claims Division.
2. Property Parcel Nos:

40-24-14-356-052
40-24-14-356-053
3. The values for the property identified above as established by Respondent's Board of Review are:

Tax Year	Parcel Number	True Cash Value	Assessed Value	Taxable Value
2023	40-24-14-356-052	\$ 26,652,920	\$ 13,326,460	\$ 12,515,860
2023	40-24-14-356-053	\$ 600,360	\$ 300,180	\$ 244,820
2024	40-24-14-356-052	\$ 26,662,760	\$ 13,331,380	\$ 13,141,650
2024	40-24-14-356-053	\$ 598,280	\$ 299,140	\$ 257,060

4. The values for the property identified above as stipulated by the parties for settlement purposes are:


Tax Year	Parcel Number	True Cash Value	Assessed Value	Taxable Value
2023	40-24-14-356-052	\$ 20,048,000	\$ 10,024,000	\$ 10,024,000
2023	40-24-14-356-053	\$ 452,000	\$ 226,000	\$ 226,000
2024	40-24-14-356-052	\$ 20,048,000	\$ 10,024,000	\$ 10,024,000
2024	40-24-14-356-053	\$ 452,000	\$ 226,000	\$ 226,000


5. If stipulation addresses tax years other than the tax year originally appealed or tax years added through motions to amend that have been granted by the Tribunal, list the separate facts upon which the parties rely to invoke the Tribunal's authority over those tax year or years (attach additional page if necessary):
6. List separately any special terms or conditions being proposed by the parties that would affect the execution of this Consent Judgment including, but not limited to, the joint payment of the refund, the waiver of interest, etc. (attach additional page if necessary):
 - The parties agree that interest is waived on all refunds issued pursuant to this stipulation as to all applicable jurisdictions.
 - The parties agree that the stipulation regarding the subject property's assessed and taxable values is strictly for settlement purposes only.
 - This stipulation constitutes the entire agreement between the parties, written or otherwise, as to the property's assessment(s) for the tax year(s) at issue.
 - Pay refund jointly to "DM Colliers, c/o Michigan First Credit Union."
 - Refund check must be sent to: Colliers International, Attn: Joshua T. Shillair, Esq. Vice President | Tax Appeal, 400 W 4th Street, Suite 350, Royal Oak, MI 48067.

Signature of Petitioner's Authorized Representative:

Signed: _____/s/ Joshua T. Shillair_____ Dated: 5/17/2024_____
Joshua T. Shillair, Esq. (P72674), Attorney for Petitioner

Signature of Respondent's Authorized Representative:

Signed:  Dated: 05/20/2024
Scott R. Baker, Esq. (P69106), Attorney for Respondent

Signed:  Dated: 5/20/2024
Terry Schultz, Oakland County Equalization, Representative for Respondent

[Consent Judgment will be prepared by the Tribunal.]