

GRETCHEN WHITMER
GOVERNOR

## STATE OF MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS LANSING

ORLENE HAWKS DIRECTOR

Rosemary Roche, Petitioner,

MICHIGAN TAX TRIBUNAL SMALL CLAIMS DIVISION

V

MOAHR Docket No. 20-004256

City of St Clair Shores, Respondent.

Presiding Judge Steven M Bieda

## ORDER DESIGNATING DECISION AS PRECEDENT

Pursuant to MCL 205.765, the Michigan Tax Tribunal declares the February 24, 2021 Final Opinion and Judgment rendered in this case precedential for defining ownership for purposes of a poverty exemption under MCL 211.7u.

Entered: May 14, 2021

ejg

By She Brich