
TAX - MICHIGAN

Michigan Co-Tenancy Laboratory/Trinity Health v. Michigan Pittsfield Charter Tp.

Court of Appeals of Michigan - November 14, 2013 - Not Reported in N.W.2d - 2013 WL 6037120

The Michigan Co–Tenancy Laboratory (MCL) is a group of non-profit hospitals that entered into an arrangement whereby they each possessed, as tenants in common, an undivided interest in laboratory equipment.

Township assessed the personal property at the laboratory facility as taxable. Petitioners filed an appeal with the Michigan Tax Tribunal contending that the personal property of the laboratory was exempt from was exempt from ad valorem taxation pursuant to MCL 211.9(1)(a) (personal property of charitable institutions incorporated under the laws of this state) and MCL 211.7o (real or personal property owned and occupied by a nonprofit charitable institution).

Township moved the Tribunal for Summary Disposition on the grounds that the property was not exempt under the relevant statutes because MCL was not incorporated, and further that the property was not located on real property “owned and occupied by a nonprofit trust and used for hospital or public health purposes.”

The Tribunal concluded that petitioners had proven by a preponderance of the evidence that the subject property qualified for a property tax exemption under MCL 211.91(1)(a) and MCL 211.7o and the Court of Appeals affirmed.

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