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Hope Network-Rehabilitation Services v. City of Kentwood

Court of Appeals of Michigan - December 2, 2014 - Not Reported in N.W.2d - 2014 WL 6778955

Hope Network–Rehabilitation Services (HNRS) appealed the Tax Tribunal's final opinion and judgment denying it a charitable institution tax exemption for its Forest Glen facility – an adult foster care facility – under MCL 211.7o for the 2010, 2011, and 2012 tax years.

The Tribunal found that the Forest Glen facility was not used solely for charitable activity since its articulated charitable efforts of writing off bad debt for insured patients whose insurance did not cover the billed costs was nothing more than a business practice.

The Court of Appeals affirmed the Tax Tribunal's judgment.

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