

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - MICHIGAN

Lucre, Inc. v. City of Grand Rapids

Court of Appeals of Michigan - April 28, 2015 - Not Reported in N.W.2d - 2015 WL 1931223

Lucre, Inc. is a telephone company and one of its business premises is leased from Kent County. The subject property is located in the city of Grand Rapids.

The Michigan Tax Tribunal took up the issue of whether the property should be taxed by the City of Grand Rapids, or the State of Michigan.

The Tribunal concluded that because petitioner did not *own*, use, and occupy the subject property – as required by statute – it was not subject to assessment by the State, and Lucre’s interest in the subject property was assessable by the City.