

**Court of Appeals, State of Michigan**

**ORDER**

Hunters West Holdings, LLC v Department of Treasury

Docket No. 315589

LC No. 00-449149

Donald S. Owens  
Presiding Judge

Michael J. Kelly

Amy Ronayne Krause  
Judges

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The Court orders that the motion to affirm pursuant to MCR 7.211(C)(3) is DENIED as the questions sought to be reviewed are substantial and require argument and formal submission for the following reasons: After a review of the tax tribunal hearing transcript, there was no affirmative acknowledgment of tax that was owing as in *Toaz v Dep't of Treasury*, 280 Mich App 457; 760 NW2d 325 (2008). In *Toaz*, the petitioner had acknowledged that she failed to report income from gambling and that there was an undisputed tax liability. In the present case, there is no such acknowledgment and appellant is affirmatively arguing that they are contesting the full amount of tax at issue.

Kelly, J. and Owens, J. would have granted the motion to affirm but for the unanimity requirement of the court rule. MCR 7.211(C)(3) and (4).



A true copy entered and certified by Jerome W. Zimmer Jr., Chief Clerk, on

**AUG 15 2013**

Date

Chief Clerk