

# Order

Michigan Supreme Court  
Lansing, Michigan

March 25, 2015

Robert P. Young, Jr.,  
Chief Justice

150024

Stephen J. Markman  
Mary Beth Kelly  
Brian K. Zahra  
Bridget M. McCormack  
David F. Viviano  
Richard H. Bernstein,  
Justices

DEENA SHOTWELL,  
Petitioner-Appellee,

v

SC: 150024  
COA: 314860  
MTT: 00-432519

DEPARTMENT OF TREASURY,  
Respondent-Appellant.

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On order of the Court, the application for leave to appeal the May 27, 2014 judgment of the Court of Appeals is considered and, pursuant to MCR 7.302(H)(1), in lieu of granting leave to appeal, we VACATE that part of the Court of Appeals judgment concerning de facto officers. The Court of Appeals erred in concluding that “a material question of fact may have remained regarding petitioner’s status as a de facto officer.” The Michigan Tax Tribunal concluded that petitioner was not a de facto officer, and its findings are supported by competent, material, and substantial evidence on the whole record. *Briggs Tax Service v Detroit Public Schools*, 480 Mich 69, 75 (2010). In all other respects, leave to appeal is DENIED, because we are not persuaded that the remaining question presented should be reviewed by this Court.



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I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

March 25, 2015

  
Clerk