

**STATE OF MICHIGAN**  
**COURT OF APPEALS**

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KATHLEEN M. OGDEN,

Plaintiff-Appellee,

v

MICHIGAN DEPARTMENT OF TREASURY,

Defendant-Appellant,

and

BEVERLY HILLS NURSING CENTER and  
HOSPICE OF MICHIGAN,

Defendants.

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UNPUBLISHED

August 31, 2001

No. 221390

Oakland Circuit Court

LC No. 99-015774-CZ

Before: Gage, P.J., and Fitzgerald and Markey, JJ.

PER CURIAM.

Defendant-appellant Michigan Department of Treasury (hereinafter defendant) appeals as of right from a trial court order enjoining defendant's levy on plaintiff's wages for unpaid taxes. We reverse.

On April 15, 1993, defendant issued plaintiff a final assessment for unpaid payroll withholding taxes. During 1995, plaintiff's former husband made the first and only payment toward the unpaid tax debt. On May 24, 1999, defendant issued two warrants/notices of levy on plaintiff's wages to her employers, Beverly Hills Nursing Center and Hospice of Michigan, requiring them periodically to retain portions of plaintiff's wages until she satisfied the tax debt. Plaintiff thereafter filed a verified complaint in the circuit court, requesting that the court enjoin defendant's warrants because the applicable six-year period of limitations for collection of a debt had expired. MCL 600.5813. The court agreed and issued a preliminary injunction enjoining defendant from issuing any further warrants/notices of levy or taking other collection action against plaintiff.

Defendant contends that the trial court lacked authority to order injunctive relief according to MCL 205.28(1)(b), which provides as follows:

An injunction shall not issue to stay proceedings for the assessment and collection of a tax. [Emphasis added.]

We review de novo legal questions involving statutory interpretation. *Oakland Co Bd of Co Road Comm'rs v Michigan Property & Casualty Guaranty Ass'n*, 456 Mich 590, 610; 575 NW2d 751 (1998). The primary goal of statutory interpretation is to give effect to the Legislature's intent, and the first step in determining that intent is to review the statutory language. *In re MCI Telecommunications Complaint*, 460 Mich 396, 411; 596 NW2d 164 (1999). If the statute's plain language is unambiguous, we presume that the Legislature intended the meaning clearly expressed, and further judicial construction is neither required nor permitted. *DiBenedetto v West Shore Hospital*, 461 Mich 394, 402; 605 NW2d 300 (2000). We accord every word or phrase of a statute its plain and ordinary meaning unless the statute explicitly defines its terms. *McClellan v Collar (On Remand)*, 240 Mich App 403; 613 NW2d 729 (2000). If a statute does not define its terms, we may consult dictionary definitions to determine their plain and ordinary meaning. *In re Lee Estate*, 193 Mich App 586, 590; 484 NW2d 411 (1992).

The term "collect[ion]," as it relates to this case, means "to demand and receive payment of." *Random House Webster's College Dictionary* (1997), p 257. Black's Law Dictionary (5th ed), p 238, states that "[t]o collect a debt or claim is to obtain payment or liquidation of it, either by personal solicitation or legal proceedings." Giving the term "collection" within MCL 205.28(1)(b) its plain and ordinary meaning, we find it clear that defendant, by issuing the warrants/notices of levy, sought to receive or obtain payment of a debt. Moreover, in granting defendant the statutory authority to issue a levy, the Legislature plainly provided defendant a means to collect unpaid tax debts. MCL 205.25(1); *Whispering Pines AFC, Home, Inc v Dep't of Treasury*, 212 Mich App 545, 552; 538 NW2d 452 (1995). We therefore conclude that under MCL 205.28(1)(b) the trial court had no authority to grant plaintiff the requested injunctive relief preventing defendant from attempting to collect plaintiff's tax debt. The trial court should have dismissed plaintiff's complaint.

In light of our conclusion that the court's preliminary injunction order contravened the law, it becomes unnecessary to address the propriety of the court's underlying decision regarding the statute of limitations issue. We note, however, that plaintiff can file a refund claim in the Court of Claims and there advance her statute of limitations argument. MCL 600.6419, 600.6419a; *Silverman v University of Michigan Bd of Regents*, 445 Mich 209, 217; 516 NW2d 54 (1994).

Reversed.

/s/ Hilda R. Gage  
/s/ E. Thomas Fitzgerald  
/s/ Jane E. Markey