

STATE OF MICHIGAN
COURT OF APPEALS

ENTRE BUILDING,

Petitioner-Appellant,

v

TOWNSHIP OF WEST BLOOMFIELD,

Respondent-Appellee.

UNPUBLISHED

March 6, 2003

No. 238550

Tax Tribunal

LC No. 00-274675

Before: Kelly, P.J., and White and Hoekstra, JJ.

WHITE, J. (*dissenting*).

While I agree that MCL 211.27a(6) is inapplicable, I conclude the tribunal's decision regarding MCL 211.27a(7)(1) was not supported by competent, material, and substantial evidence on the whole record.

The tribunal determined that there was a change in ownership by one third, concluding that "Morris Margulies and J. Leonard Hyman each had a one-third (1/3) interest in this property before the transfer and each have a one-half (1/2) interest after the transfer." There is no support in this record for that conclusion. While the 1999 deed conveying the property to the partnership was signed by Margulies, J. Leonard Hyman and Virginia Hyman, the tax returns for 1998 show that Margulies and Hyman treated the property as a Morlen Investment Company partnership asset and reported equal net income and depreciation from the property. Thus, it is clear that Margulies had a 50% interest in the property before and after the conveyance, and J. Leonard Hyman's 50% interest was held jointly with his wife. At best, the conveyance had the effect of transferring Virginia Hyman's interest in the property to her husband, which conveyance is not a transfer under MCL 211.27a(7)(a).

I would reverse.

/s/ Helene N. White