

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

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In re : Chapter 9
CITY OF DETROIT, MICHIGAN, : Case No. 13-53846
Debtor. : Hon. Steven W. Rhodes
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**ORDER, PURSUANT TO SECTION 362(d)(1) OF THE
BANKRUPTCY CODE, LIFTING THE AUTOMATIC STAY TO THE
EXTENT NECESSARY TO PERMIT APPEALS OF CITY PROPERTY
TAX ASSESSMENTS TO PROCEED IN THE ORDINARY COURSE**

This matter coming before the Court on the Motion of Debtor,
Pursuant to Section 362(d)(1) of the Bankruptcy Code, for Entry of an Order
Lifting the Automatic Stay to the Extent Necessary to Permit Appeals of City
Property Tax Assessments to Proceed in the Ordinary Course (Docket No. 275)
(the "Motion"),¹ filed by the City of Detroit, Michigan (the "City"); the Court
having reviewed the Motion and the Keelean Affidavit; the City having filed a
Certification of No Response with respect to the Motion with the Court; and the
Court finding that: (a) the Court has jurisdiction over this matter pursuant to

¹ Capitalized terms not otherwise defined herein have the meanings given to them in the Motion.

28 U.S.C. §§ 157 and 1334; (b) this is a core proceeding pursuant to 28 U.S.C. § 157(b); and (c) notice of the Motion was sufficient under the circumstances; and the Court having determined that the legal and factual bases set forth in the Motion and the Keelean Affidavit establish sufficient "cause" for the relief granted herein within the meaning of section 362(d) of the Bankruptcy Code;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.
2. Relief from the Stay is granted to the extent necessary to permit the Assessment Appeal Process to proceed in the ordinary course to determine the appeals and liquidate claim amounts, if any. For the avoidance of doubt, the Assessment Appeal Process includes any proceeding relating to real or personal property assessments, valuations, rates, special assessments, refunds, allocation or equalization, or any other proceeding brought before the Tribunals under the property tax laws of the State of Michigan or the City.
3. The Stay is lifted only to the extent necessary to allow the Assessment Appeal Process to proceed in the ordinary course and is not modified to permit collection or other activities to recover any refund, overpayment or other claim against the City.
4. This Order grants relief from the Stay only with regard to property tax appeals brought against the City, grants no relief as to any claim

brought against an officer or inhabitant of the City and does not modify, in any way, this Court's Order Pursuant to Section 105(a) of the Bankruptcy Code Extending the Chapter 9 Stay to Certain (a) State Entities, (b) Non-Officer Employees and (c) agents and Representatives of the Debtor (Docket No. 166), entered on July 25, 2013.

5. This Order shall not be stayed pursuant to Rule 4001(a)(3) of the Federal Rules of Bankruptcy Procedure 4001(a)(3) and shall be effective immediately.

Signed on August 22, 2013

/s/ Steven Rhodes
Steven Rhodes
United States Bankruptcy Judge