

STATE OF MICHIGAN
COURT OF APPEALS

UNITY CHURCH OF ANN ARBOR,

Plaintiff-Appellee,

v

PITTSFIELD CHARTER TOWNSHIP,

Defendant-Appellant.

UNPUBLISHED

December 27, 1996

No. 186721

LC No. 186171

Before: O'Connell, P.J., and Smolenski and T.G. Power,* JJ.

MEMORANDUM.

Defendant Pittsfield Charter Township appeals as of right the May 31, 1995, judgment of the Michigan Tax Tribunal exempting a twelve-acre parcel of land owned by plaintiff Unity Church of Ann Arbor from taxation pursuant to MCL 211.7s; MSA 7.7(4p). We affirm.

An appellate court accepts the Michigan Tax Tribunal's findings of facts as final so long as those findings are supported by competent, material, and substantial evidence. *Meadowlanes Limited Dividend Housing Ass'n v City of Holland*, 437 Mich 473, 482; 473 NW2d 636 (1991). Unless fraud has been alleged, this Court limits its review to determining whether the Michigan Tax Tribunal adopted wrong principles or erred as a matter of law. Const 1963, art 6, § 28; *Golf Concepts v City of Rochester Hills*, 217 Mich App 21, 24-25; 550 NW2d 803 (1996).

On appeal, both plaintiff and defendant agree that the Michigan Tax Tribunal's findings of fact are supported by competent, material, and substantive evidence. We agree. However, defendant contends that the Michigan Tax Tribunal erred when it determined that this Court's decision in *Christian Reformed Church in North America v City of Grand Rapids*, 104 Mich App 10; 303 NW2d 913 (1981), controlled the outcome of this case. Defendant submits that this Court's holding in *St Paul Lutheran Church v City of Riverview*, 165 Mich App 155; 418 NW2d 412 (1987), is controlling.

* Circuit judge, sitting on the Court of Appeals by assignment.

We agree with the Michigan Tax Tribunal and adopt its May 31, 1995, opinion as our own. As the Tribunal concluded, our decision in *Christian Reformed Church, supra*, does provide support for the proposition that church-owned property used for administrative purposes qualifies for exemption from taxation. We find no reason to limit this holding to the footprint of the building and, therefore, we agree with the Michigan Tax Tribunal that the entire property is tax exempt.

Affirmed.

/s/ Peter D. O'Connell
/s/ Michael R. Smolenski
/s/ Thomas G. Power