

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

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GREAT OAKS REAL ESTATE, LLC,

Plaintiff/Counter-Defendant-  
Appellee,

v

B & B GROUP, LLP,

Defendant/Counter-Plaintiff/Cross-  
Plaintiff/Third-Party Defendant-  
Appellant,

and

OAKLAND COUNTY TREASURER, MITAN &  
ASSOCIATES, P.C., MTIS, INC., and  
DEPARTMENT OF ENVIRONMENTAL  
QUALITY,

Defendants,

and

PALDEVCO, LP, a/k/a PALDEVCO, LTD, and  
LOOKWELL LTD PARTNERSHIP,

Defendants-Appellees,

and

JOHN H. WALTMAN, CAROLINE L.  
WALTMAN, a/k/a CAROLYN WALTMAN,  
and MARTIN W. BORDOLEY,

Defendants/Cross-Defendants,

and

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UNPUBLISHED

January 12, 2006

No. 254731

Oakland Circuit Court

LC No. 2003-047703-CZ

MARILYN KREMEN, d/b/a MEK  
INVESTMENTS, ANDREW MUNRO, MUNRO  
& ZACK, LLC, and LAPEER ROAD, LLC,

Third-Party Defendants.

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Before: Donofrio, P.J., and Borrello and Davis, JJ.

PER CURIAM.

In this suit concerning the ownership of over eleven acres of vacant land in Auburn Hills on which several tax deeds had been issued, defendant, B&B Group, LLP appeals the trial court's ruling that a prior owner's redemption of a tax deed was timely.<sup>1</sup> The sole issue is whether, under MCL 211.140,<sup>2</sup> the last deed holder in the regular chain of title, Lookwell Limited Partnership, timely redeemed the tax deed from year 1996, and thus extinguished defendant's interest in the subject property. Because by operation of MCL 211.140, defendant's redemption notices were defective, Lookwell's redemption of the tax deed was timely, and we affirm.

After obtaining a tax deed for the year 1996 on the subject property, defendant served redemption notices to any parties with a possible interest in the property. Defendant issued the notices pursuant to MCL 211.140(2) and filed the returns with the county treasurer between December 28, 2001 and June 24, 2002. Defendant served a notice on Lookwell on April 12, 2002 and Lookwell contacted the treasurer's office. The treasurer's office informed Lookwell that it could redeem the 1996 deed by submitting the amount owed, \$20,136.56, by mail not later than December 24, 2002, which was six months after defendant filed the last of its redemption notices with the treasurer. Lookwell mailed the redemption amount on December 24, 2002.

In January 2003, the treasurer notified defendant that Lookwell had redeemed its tax deed and directed defendant to quit claim its tax lien interest to Lookwell. When defendant refused to transfer its interest, plaintiff filed suit alleging that defendant refused to accept Lookwell's redemption and instead errantly claimed to own the subject property free and clear of other property interests. Defendant countered that Lookwell's redemption was untimely because it served notice on Lookwell on April 12, 2002, and therefore Lookwell's redemption period expired on October 12, 2002, well before Lookwell tendered payment to the county treasurer. After much litigation and a multitude of motions before the trial court, the trial court ultimately held that defendant's notices failed to comply with MCL 211.140 because they failed to disclose defendant's place of business. Specifically, the trial court found that the post office box address

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<sup>1</sup> Only plaintiff and principal defendant, B&B Group, LLP, are involved in the instant action since all other parties have been defaulted, dismissed, or disclaim any interest in the property.

<sup>2</sup> Repeal effective December 31, 2003, 2001 PA 94.

defendant provided on the notices did not constitute a place of business as required by the language of MCL 211.140 and dismissed defendant's counterclaim under MCR 2.116(C)(10).

Now on appeal, defendant argues in effect that the notices at issue were valid because they substantially complied with MCL 211.140. We review decisions on motions for summary disposition de novo. *Roberts v Mecosta Co Gen Hosp (After Remand)*, 470 Mich 679, 685; 684 NW2d 711 (2004). A motion for summary disposition under MCR 2.116(C)(10) tests the factual sufficiency of the complaint. *Corley v Detroit Bd of Ed*, 470 Mich 274, 278; 681 NW2d 342 (2004). When deciding a motion for summary disposition under subrule (C)(10), a court must consider the pleadings, affidavits, depositions, admissions and other documentary evidence submitted in the light most favorable to the nonmoving party. *Id.* A motion for summary disposition pursuant to MCR 2.116(C)(10) may be granted when the moving party is entitled to judgment as a matter of law, or the affidavits or other proofs show that there is no genuine issue of material fact. *Morales v Auto Owners Ins Co*, 458 Mich 288, 294; 582 NW2d 776 (1998). Also, statutory interpretation is a question of law that is also considered de novo on appeal. *Roberts, supra* at 685.

The primary goal of judicial interpretation of statutes is to ascertain and give effect to the intent of the Legislature. *Neal v Wilkes*, 470 Mich 661, 665; 685 NW2d 648 (2004). The best source for determining legislative intent is the specific language of the statute. *Id.* The Legislature is presumed to have intended the meaning it plainly expressed. *Tryc v Michigan Veterans' Facility*, 451 Mich 129, 135; 545 NW2d 642 (1996). A recent panel of this Court, *Burkhardt v Bailey*, 260 Mich App 636, 647-648; 680 NW2d 453 (2004) summarized the statutory scheme applicable in the instant matter as follows:

The county may sell real property against which taxes were assessed before January 1, 1999, but not paid. MCL 211.60. An individual who obtains an interest in real property through a tax sale, however, must perfect his title by notifying all parties that have a recorded interest in the property or that assert an ownership interest through open possession that the property has been sold for unpaid taxes. MCL 211.140(1). The notice must advise that the property may be reconveyed upon payment to the county treasurer of the redemption amount within six months after return of service of the notice. Because this six-month period is the final redemption period, the statutory notice requirements *must be strictly complied with* because the tax sale proceedings serve to divest owners of their property interests. But the six-month period does not begin to run until notice is given. [(Emphasis added, and internal footnotes and citations omitted).]

Clearly, the notice provision, MCL 211.140(2), imposed specific and plain procedural burdens on a tax-deed purchaser with which it would have to comply before it could extinguish other potential property interests. The statute provided the specific form that tax-deed purchasers, such as defendant, were required to use to supply notice to others with potential property interests. The language of the statute mandated that the tax-deed purchaser sign the notice and include its place of business on the notice. MCL 211.140(2).

It is defendant's position that it more than fulfilled the intent of the statute by providing the notice recipients with its mailing address, telephone number, and fax number, and that the court had the ability to determine whether the notices were in substantial compliance with the

statute. However, “within the realm of tax sales of real property, strict compliance with statutory requirements is an overriding policy.” *Equivest Ltd Partnership v Foster*, 253 Mich App 450, 457; 656 NW2d 369 (2002). And, “[w]e [are] constrained by case law to read the statute in its most literal sense.” *Id.* Indeed, a review of the record reveals that defendant did provide contact information including a post office box, but did not provide the address for the location of its place of business as required by the plain language of the statute.<sup>3</sup> MCL 211.140(2).

The plain language of the statute belies defendant’s argument that substantial compliance with the form of notice is sufficient to satisfy the statutory notice requirements. Even if defendant provided alternative or possibly superior contact information instead of the address of its “place of business,” defendant has not satisfied MCL 211.140(2). Hence, the redemption period never began to run and Lookwell’s redemption was proper.

Because our holding that defendant’s redemption notices were defective is dispositive, we need not reach defendant’s remaining issues on appeal.

Affirmed.

/s/ Pat M. Donofrio  
/s/ Stephen L. Borrello  
/s/ Alton T. Davis

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<sup>3</sup> Defendant makes no argument that its post office box is its place of business.