

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

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HALF PIPE, LLC,

Petitioner-Appellant,

v

TOWNSHIP OF LIVINGSTON,

Respondent-Appellee.

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UNPUBLISHED  
April 25, 2017

No. 329197  
Michigan Tax Tribunal  
LC No. 14-001723-TT

Before: RONAYNE KRAUSE, P.J., and O'CONNELL and METER, JJ.

O'CONNELL, J., (*concurring*).

I concur in the result only.

/s/ Peter D. O'Connell