



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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STATE TREASURER

DATE: February 5, 2007
TO: Assessors and Equalization Directors
FROM: State Tax Commission
SUBJECT: Court of Appeals Decision in Moshier v Whitewater Township

On December 20, 2007 the Court of Appeals published the attached decision in Moshier v Whitewater Township related to joint tenancies and definitions of original owner. Because the Court of Appeals issued this as a published decision, assessors should note that the decision is precedent setting. The Commission is asking that all assessors familiarize themselves with this decision but caution that it should be read with a narrow interpretation, given the specific facts as outlined in this case. Please note the Commission is working with the Legislature to provide clarification in the statute regarding this issue.