

STATE OF MICHIGAN  
IN THE SUPREME COURT  
APPEAL FROM THE COURT OF APPEALS  
[Meter, P.J. , and O'Connell and Davis, JJ.]

FORD MOTOR COMPANY

Petitioner-Appellee,

v

STATE TAX COMMISSION,

Respondent-Appellant,

and

DEPARTMENT OF ENVIRONMENTAL  
QUALITY

Respondent-Appellant,

and

CITY OF DEARBORN,

Intervening Respondent-Appellant.

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FORD MOTOR COMPANY,

Petitioner-Appellee,

v

STATE TAX COMMISSION,

Respondent-Appellant,

and

DEPARTMENT OF ENVIRONMENTAL  
QUALITY,

Respondent-Appellant,

and

CITY OF DEARBORN,

Intervening Respondent-Appellee.

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Supreme Court Nos. 133400-06

Court of Appeals No. 262487

Wayne Circuit Court

LC Nos. 04-430612-AA

04-430613-AA

04-430614-AA

**BRIEF FOR CROSS-APPELLEES**  
**MICHIGAN DEPARTMENT OF**  
**ENVIRONMENTAL QUALITY**  
**AND MICHIGAN STATE TAX**  
**COMMISSION**

**\*\*ORAL ARGUMENT REQUESTED\*\***

Court of Appeals No. 262488

Wayne Circuit Court

LC Nos. 04-430612-AA

04-430613-AA

04-430614-AA

January 11, 2008

FORD MOTOR COMPANY,

Petitioner-Appellee,

v

STATE TAX COMMISSION AND  
DEPARTMENT OF ENVIRONMENTAL  
QUALITY,

Respondents-Appellants,  
and

CITY OF DEARBORN,

Intervening Respondent-Appellant.

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Court of Appeals No. 262500

Wayne Circuit Court

LC Nos. 04-430612-AA

04-430613-AA

04-430614-AA

DETROIT DIESEL CORPORATION,

Petitioner-Appellee and  
Cross-Appellant,

v

STATE TAX COMMISSION AND  
DEPARTMENT OF ENVIRONMENTAL  
QUALITY,

Respondents-Appellants and  
Cross-Appellees,  
and

CHARTER TOWNSHIP OF REDFORD,

Intervening Respondent.

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Court of Appeals No. 263188

Wayne Circuit Court

LC No. 04-430915-AA

FORD MOTOR COMPANY,

Petitioner-Appellee,

v

STATE TAX COMMISSION AND  
DEPARTMENT OF ENVIRONMENTAL  
QUALITY,

Respondents-Appellants.

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Court of Appeals No. 264154

Wayne Circuit Court

LC No. 05-507760-AA

DAIMLERCHRYSLER CORP,

Petitioner-Appellee and  
Cross-Appellant,

v

STATE TAX COMMISSION,  
DEPARTMENT OF ENVIRONMENTAL  
QUALITY AND TOWNSHIP OF  
SYLVAN,

Respondents-Appellants and  
Cross-Appellees.

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Court of Appeals No. 265686  
Washtenaw Circuit Court  
LC No. 2005-000250-AA

DAIMLERCHRYSLER CORP,

Petitioner-Appellee and  
Cross-Appellant,

v

STATE TAX COMMISSION,  
DEPARTMENT OF ENVIRONMENTAL  
QUALITY AND CITY OF AUBURN  
HILLS,

Respondents-Appellants and  
Cross-Appellees.

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Court of Appeals No. 267565  
Oakland Circuit Court  
LC No. 05-064732-AA

**BRIEF FOR CROSS-APPELLEES MICHIGAN DEPARTMENT OF  
ENVIRONMENTAL QUALITY AND MICHIGAN STATE TAX COMMISSION**

**\*\*Oral Argument Requested\*\***

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## QUESTIONS PRESENTED FOR REVIEW

- I. This Court has repeatedly held that (1) plain and unambiguous language is to be enforced as written, (2) statutes are to be read as a whole, and (3) statutory tax exemptions are to be strictly construed. In plain and unambiguous language MCL 324.5901(c) of Part 59 of the Natural Resources and Environmental Protection Act (NREPA) authorizes a tax exemption for an equipment "process change . . . *made to satisfy the requirements of part 55,*" Michigan's air pollution control statute. The Department of Environmental Quality (DEQ) determined that Detroit Diesel's "process change" of installing an Equinox diesel engine assembly line was made to satisfy *federal* and not State air pollution laws, and the tax exemption was denied.

Does the subject Equinox diesel engine assembly line qualify for Part 59 tax exemption even though Detroit Diesel admits it was installed for the "sole and exclusive" purpose of satisfying *federal* and not State air pollution laws, and that the Equinox engine assembly line does not otherwise have a primary purpose to control air pollution specifically within Michigan?

- II. MCL 324.5902(2) provides that prior to the issuance of a Part 59 tax exemption certificate the Michigan State Tax Commission (Tax Commission) is to offer the applicant and the local assessor the opportunity for a hearing. Did the Tax Commission properly follow appropriate procedures in affording Detroit Diesel a hearing?

## **COUNTER-STATEMENT OF FACTS**

Detroit Diesel's Statement of Material Proceedings and Facts<sup>1</sup> includes an accurate description of the relevant chronology of events.

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<sup>1</sup> Detroit Diesel Brief, pp 2-12.

## INTRODUCTION

Two issues are presented in this cross-appeal: 1) whether Detroit Diesel's Equinox diesel engine assembly line is entitled to tax exemption under Part 59, Air Pollution Control Facility; Tax Exemption, of the Natural Resources and Environmental Protection Act (NREPA)<sup>2</sup>; and 2) whether Detroit Diesel was denied due process with respect to the hearing allowed under Part 59.

As to the first issue, the plain language of §5901(c) of Part 59 authorizes a tax exemption for a "process change" to production equipment, but only if it is "made to satisfy the requirements of Part 55,"<sup>3</sup> Michigan's air pollution control statute. However, Detroit Diesel admits its production equipment "process change," the installation of its Equinox diesel engine assembly line, was made solely and exclusively to satisfy *federal* and not State air pollution laws. Other canons of statutory construction also support this plain reading of §5901(c).

As to the due process issue, Detroit Diesel argues it was denied due process. However, the record demonstrates the Tax Commission followed all procedures to properly afford Detroit Diesel the hearing required under MCL 324.5902(2). Detroit Diesel was not denied due process.

The Court of Appeals' decision should be affirmed and the findings of the DEQ and the resulting tax exemption denials by the Tax Commission should be upheld.

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<sup>2</sup> MCL 324.5901 *et seq.*

<sup>3</sup> MCL 324.5501 *et seq.*

## ARGUMENT

### I. Under the plain language of §5903 Detroit Diesel's Equinox diesel engine assembly line does not qualify for the tax exemption.

#### A. Standard of Review

This matter involves review of an agency's interpretation of a statute. The Administrative Procedures Act (APA)<sup>4</sup> authorizes a court to overturn an agency decision if it is "[i]n violation of ... a statute" or "[i]n excess of the statutory authority, or is "[n]ot supported by competent, material and substantial evidence."<sup>5</sup> The present matter involves solely statutory interpretation and application to undisputed material facts. Questions of statutory interpretation are reviewed *de novo*<sup>6</sup>.

#### B. Argument

##### 1. Under the plain and unambiguous language of §5901(c), to qualify for the tax exemption a "process change" must be "made to satisfy the requirements of part 55," Michigan's air pollution control statute. Detroit Diesel makes clear the "process change" of installing its Equinox diesel engine assembly line was made for the "sole and exclusive" purpose to satisfy *federal* and not State air pollution laws. Thus, Detroit Diesel's Equinox engine line does not qualify for the Part 59 tax exemption.

Detroit Diesel applied for Part 59 tax exemption for its Equinox diesel engine assembly line as a "process change" under §5901(c).<sup>7</sup> The full text of §5901 states:

Sec. 5901. As used in this part, "facility" means machinery, equipment, structures, or any part or accessories of machinery, equipment, or structures, installed or acquired for the primary purpose of controlling or disposing of air pollution that if released would render the air harmful or inimical to the public health or to property within this state. Facility includes an incinerator equipped with a pollution abatement device in effective operation. Facility does not include an air conditioner, dust collector, fan, or other similar facility for the benefit of personnel or of a business. Facility also means the following, if the installation was completed on or after July 23, 1965:

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<sup>4</sup> MCL 24.201 *et seq*

<sup>5</sup> MCL 24.306(1).

<sup>6</sup> *Ayar v Foodland Distribs*, 472 Mich 713, 715; 698 NW2d 188 (2005).

<sup>7</sup> Detroit Diesel Brief, p 6.

(a) Conversion or modification of a fuel burning system to effect air pollution control. The fuel burner portion only of the system is eligible for tax exemption.

(b) Installation of a new fuel burning system to effect air pollution control. The fuel burner portion only of the system is eligible for tax exemption.

(c) A process change involving production equipment *made to satisfy the requirements of part 55 and rules promulgated under that part*. The maximum cost allowed shall be 25% of the cost of the new process unit but shall not exceed the cost of the conventional control equipment applied on the basis of the new process production rate on the preexisting process.<sup>8</sup>

The foremost rule of statutory construction is to discern and give effect to the intent of the Legislature.<sup>9</sup> Where statutory language is clear, it should be applied as written and only where it is ambiguous may a court properly go beyond the words of the statute to ascertain legislative intent.<sup>10</sup> Terms not defined in the statute itself should be given their plain and ordinary meaning.<sup>11</sup> To determine the plain and ordinary meaning of a statutory term, it is appropriate to consult dictionary definitions.<sup>12</sup> Statutes should be read as a whole and words should be read in context.<sup>13</sup> And if a statute relates to the same subject, or has the same general purpose as other statutes – is *in para materia* – it should be read in connection with those other statutes, "as together constituting one law."<sup>14</sup>

The plain language of §5901(c) says that in order to qualify for the Part 59 tax exemption, a process change must be "made to satisfy the requirements of Part 55 and rules

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<sup>8</sup> MCL 324.5901 (emphasis added).

<sup>9</sup> *Sun Valley Foods Co v Ward*, 460 Mich 230, 236; 596 NW2d 119 (1999).

<sup>10</sup> *Sun Valley Foods*, 460 Mich at 236.

<sup>11</sup> *Koontz v Ameritech Services, Inc*, 466 Mich 304, 312; 645 NW2d 34 (2002). In addition, MCL 8.3a states that all words and phrases in statutes "shall be construed and understood according to the common and approved usage of the language; but technical words and phrases, and such as may have acquired a peculiar and appropriate meaning in the law, shall be construed and understood according to such peculiar and appropriate meaning."

<sup>12</sup> *Koontz*, 466 Mich at 312.

<sup>13</sup> *Sweatt v Dep't of Corrections*, 468 Mich 172, 179; 661 NW2d 201 (2003).

<sup>14</sup> *Detroit v Mich Bell Telephone Co*, 374 Mich 543, 558; 132 NW2d 660 (1965) (citations omitted).

promulgated under that part." Detroit Diesel candidly admits that its "sole and exclusive reason for acquiring the Equinox Line was to enable Detroit Diesel to make the process changes necessary to produce diesel engines that meet [federal] EPA standards."<sup>15</sup> Moreover, federal law prohibits the State of Michigan from regulating emissions from motor vehicle engines.<sup>16</sup> The "process change" that was the installation of the Equinox diesel engine assembly line was made solely to satisfy *federal* air emission regulations, and was not "made to satisfy the requirements of Part 55 and rules promulgated under that part" as required under §5901(c).

The plain language of §5901(c) requires a "process change" be made to satisfy Part 55, Michigan's air pollution control statute. Detroit Diesel fully admits its Equinox diesel engine assembly line "process change" was made to satisfy *federal* air emission laws, and not to satisfy Part 55. Because of that fact, the Equinox diesel engine assembly line does not qualify for Part 59 tax exemption.

**II. The plain language reading of §5901(c) that the Equinox diesel engine assembly line does not qualify for Part 59 tax exemption is supported by other canons of statutory construction: 1) when read in context and as a whole, other provisions in §§5901 and 5903 support limiting eligibility for the tax exemption; and 2) as a tax exemption statute Part 59 is to be strictly construed in favor of limiting the exemption.**

**A. Standard of Review**

This matter involves review of an agency's interpretation of a statute. The APA authorizes a court to overturn an agency decision if it is "[i]n violation of . . . a statute" or "[i]n excess of the statutory authority, or is "[n]ot supported by competent, material and substantial

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<sup>15</sup> Detroit Diesel Brief, p 1. *See also*, pp 2, 4, 5, 6, 15, and 16.

<sup>16</sup> The Clean Air Act precludes states from regulating auto emissions. 42 USC §7543(a). The sole exception allows California to seek a waiver from the U.S. EPA allowing it to regulate auto emissions. 42 USC §7543(b). If a waiver is granted, other states may adopt an identical regulation. 42 USC §7507. Michigan has never adopted such a regulation.

evidence."<sup>17</sup> The present matter involves solely statutory interpretation and application to undisputed material facts. Questions of statutory interpretation are reviewed de novo.<sup>18</sup>

## B. Argument

### 1. When read in context and as a whole other provisions in §§5901 and 5903 support a strict construction limiting the property eligible for the tax exemption.

This Court's decisions hold that a statute should be read "as a whole" when assessing if legislative intent is clear and unambiguous<sup>19</sup>:

While it is axiomatic that this Court must enforce clear and unambiguous statutory provisions as written, *Nordman v Calhoun*, 332 Mich 460, 465; 51 NW2d 906 (1952); *Ypsilanti Police Officers Ass'n v Eastern Michigan University*, 62 Mich App 87, 92; 233 NW2d 497 (1975), it is equally true that "[what] is 'plain and unambiguous' often depends on one's frame of reference". *Shiffer v Board of Education of Gibraltar School Dist*, 393 Mich 190, 194; 224 NW2d 255 (1974). The whole act provides this proper "frame of reference" in cases of statutory construction: "A statutory provision that is in dispute must be read in light of the general purpose of the act and in conjunction with the pertinent provisions thereof." *Romeo Homes, Inc v Comm'r of Revenue*, 361 Mich 128, 135; 105 NW2d 186 (1960).

In addition to the operative §5901(c) provision discussed above, other §5901 provisions emphasize a legislative intent to protect air in Michigan from pollution. The primary definition of "facility" in §5901 says that in order to qualify for the tax exemption, subject equipment must be "installed or acquired for the primary purpose of controlling or disposing of air pollution . . . within this state."<sup>20</sup> This requirement tracks with the §5901(c) provision that a "process change" must be made to satisfy Michigan's air pollution control statute, Part 55. The Equinox diesel engine assembly line "process change" was made to ensure that diesel engine products sold

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<sup>17</sup> MCL 24.306(1).

<sup>18</sup> *Ayar v Foodland Distribs*, 472 Mich at 715.

<sup>19</sup> *Metropolitan Council 23, etc. v Oakland County*, 409 Mich 299, 318-319; 294 NW2d 578. (1980) (emphasis added). Accord, *Sun Valley Foods Co*, 460 Mich at 236; *Sweatt*, 468 Mich at 179-180.

<sup>20</sup> MCL 324.5901 (emphasis added).

throughout the United States satisfy federal air emission standards, not to satisfy Part 55 or to remove air pollution specifically in Michigan.

The Court of Appeals ruled that Detroit Diesel's engine assembly line "clearly" does not qualify for tax exemption under MCL 324.5903. The entirety of the Court of Appeals analysis is as follows<sup>21</sup>:

However, we conclude that the circuit court in the D[etroit ]D[iesel] case did not err with regard to the engine line. Even assuming that the engine line qualifies as a "facility" under MCL 324.5901, it does not satisfy the requirements of MCL 324.5903. As noted above, MCL 324.5903 states:

If the department finds that the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air, and is suitable, reasonably adequate, and meets the intent and purposes of part 55<sup>22</sup> and rules promulgated under that part, the department shall notify the state tax commission, which shall issue a certificate. The effective date of the certificate is the date on which the certificate is issued.

"Clear and unambiguous statutory language is given its plain meaning, and is enforced as written." *Ayar [v Foodland Distribs., 472 Mich 713,] 716 [(2005)]*. Clearly, the engine line (or part of the engine line that could potentially be classified as a "process change" under MCL 324.5901[c]) is not "operated primarily for the control, capture, and removal of pollutants from the air . . . ." See MCL 324.5903. Instead, it is operated primarily to produce a new type of engine for sale. The circuit court in the D[etroit] D[iesel] case did not err in affirming the STC's decision as applied to the engine line.

This is the correct analysis. It is undisputed the Equinox diesel engine assembly line "process change" was installed explicitly to satisfy *federal* and not state air emission laws and is not operated primarily to control, dispose, capture, or remove air pollution specifically within Michigan. The simplicity of this logic begs the question of why the Court of Appeals did not likewise deny the Part 59 tax exemption for the test cells at issue in the companion cases before

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<sup>21</sup> Opinion, p 8.

<sup>22</sup> MCL 324.5501 *et seq.*

this Court<sup>23</sup>— given the test cells are likewise, in that Court's own words "operated primarily to produce a new type of engine [and motor vehicle] for sale."<sup>24</sup>

The sole premise for Detroit Diesel's arguments is that the Court of Appeals properly granted the Part 59 tax exemption for the test cells in those cases. That premise is flawed. The Court of Appeals was wrong to grant the Part 59 tax exemption for the test cells.<sup>25</sup> It is an undisputed fact that the test cells (earlier during the design stage) and the Equinox assembly line (during the physical manufacture of motor vehicles and engines) are operated for the primary purpose of designing and manufacturing products for sale that will satisfy *federal*, not Michigan's, air pollution laws. Detroit Diesel protests that the Court of Appeals erred by not treating its diesel engine assembly line the same as the test cells under Part 59. DEQ and the Tax Commission agree with this position, but in support of the opposite outcome. The controlling rules of statutory construction little room for any result other than Detroit Diesel's engine assembly line (*and* the test cells) should be denied the Part 59 tax exemption.

**2. Under longstanding precedent tax exemption statutes are to be strictly construed. This further supports limited the equipment eligible for the tax exemption.**

This Court has consistently held that tax exemption statutes are to be strictly construed. In *Michigan Baptist Homes & Development Co v Ann Arbor*, this Court described the significant public interest served by this principle<sup>26</sup>:

Exemption from taxation effects the unequal removal of the burden generally placed on all landowners to share in the support of local government. Since

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<sup>23</sup> Supreme Court No's. 133400-06. (In these cases, the issue is whether Part 59 tax exemption applies to "test cells" equipment used during motor vehicle and engine design and manufacturing solely to *test* emissions from sample vehicles and engines to determine end-product compliance with federal emission standards.)

<sup>24</sup> Opinion, p 8.

<sup>25</sup> See, generally, DEQ and Tax Commission's Brief (Supreme Court No. 133400-06).

<sup>26</sup> *Michigan Baptist Homes & Development Co v Ann Arbor*, 396 Mich 660, 669-670; 242 NW2d 749 (1976) (emphasis added).

exemption is the antithesis of tax equality, *exemption statutes are to be strictly construed in favor of the taxing unit.*

Likewise, in *Retirement Homes of Detroit Annual Conference of United Methodist Church, Inc v Sylvan Township*, this Court stated<sup>27</sup>:

A property tax exemption is in derogation of the principle that all property shall bear a proportionate share of the tax burden and, consequently, *a tax exemption will be strictly construed.*

As a tax exemption statute, Part 59 must be strictly construed. This principle supports the plain language interpretation, which ensures that the exemption applies only to equipment primarily intended to control air pollution in this State; not to companies merely seeking to meet federal requirements throughout the country.

Detroit Diesel's engine assembly line does not qualify for a Part 59 tax exemption. The DEQ's denial of the tax exemption (adopted by the Tax Commission) is consistent with a proper interpretation of Part 59. Accordingly, both under the plain language of Part 59 and upon further statutory construction and interpretation, Detroit Diesel's Equinox diesel engine assembly line does not qualify for Part 59 tax exemption.

### **III. The Tax Commission Properly Followed Appropriate Procedures in Affording Detroit Diesel a Hearing in Satisfaction of Due Process**

#### **A. Standard of Review**

Questions of statutory interpretation are reviewed de novo.<sup>28</sup> Questions of constitutional due process are also reviewed de novo.<sup>29</sup>

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<sup>27</sup> *Retirement Homes of Detroit Annual Conference of United Methodist Church, Inc v Sylvan Twp*, 416 Mich 340, 348; 330 NW2d 682 (1982) (emphasis added).

<sup>28</sup> *Ayar v Foodland Distributions*, 472 Mich at 715.

<sup>29</sup> *York v Civil Service Comm'n*, 263 Mich App 694, 699; 689 NW2d 533 (2004).

## B. Argument

1. The Tax Commission utilized the DEQ as its investigative arm and received the denial recommendation, accepted Detroit Diesel's request for a hearing, held the hearing, received the DEQ's reaffirmation that the subject property did not qualify, and issued an order denying Detroit Diesel's application for a Part 59 property tax exemption.

The Legislature has provided that two determinations are to be made with regard to a pollution control facility exemption, and has specified which governmental agencies are to make the determinations. First, the DEQ must determine whether the subject property qualifies as an air pollution facility under §5901 and satisfies the requirements of §5901. Second, the Tax Commission must determine whether the subject property qualifies for a property tax exemption.

Detroit Diesel argues to this Court, as it did to the Court of Appeals and the Circuit Court, that the Tax Commission merely "rubber-stamped" the findings of the DEQ and that it was not afforded due process at the time of the Tax Commission hearing. Detroit Diesel is wrong. Section 5901 defines pollution control facility as<sup>30</sup>:

[M]achinery, equipment, structures, or any part or accessories of machinery, equipment, or structures, installed or acquired for the primary purpose of controlling or disposing of air pollution that if released would render the air harmful or inimical to the public health or to property within this state.

In §5902(2) the Legislature provided that before issuing a certificate, the Tax Commission was to seek the approval of the DEQ.<sup>31</sup> When the Tax Commission receives an application in an air pollution matter it forwards a copy of the application to the DEQ for a recommendation. Thus, before it makes a decision, the Tax Commission has the input of the State agency charged with the supervision of environmental matters. Part 59 states that it is the DEQ, not the Tax Commission, that has been legislatively designated to make the determination

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<sup>30</sup> MCL 324.5901.

<sup>31</sup> MCL 324.5902(2).

as to whether certain property qualifies as a pollution control facility under §5901 and otherwise under §5903.

Section 5908 provides that the Tax Commission may adopt rules considered necessary for the administration of Part 59 of the Act.<sup>32</sup> However, that same section goes on to provide that "[T]hese rules shall not abridge the authority of the department [the DEQ] to determine whether or not air pollution control exists within the meaning of this part."<sup>33</sup> It is abundantly clear that the Michigan Legislature has established that the DEQ, and not the Tax Commission, makes the determination as to whether specified machinery and equipment actually performs a pollution control function as required under Part 59.

On April 14, 2004, the Tax Commission afforded the opportunity for all parties in this matter to be heard. The certified record demonstrates that the parties presented their respective positions, engaged in question and answers, and presented information. The Tax Commission then requested the DEQ to review the matters presented at the hearing and to again review the subject property. The DEQ determined that the subject property did not qualify under Part 59 and the Tax Commission then determined that the subject property did not qualify for a property tax exemption.

Detroit Diesel's argument that it was denied a meaningful hearing, which resulted in a denial of its due process rights, is simply without merit. As the Circuit Court correctly noted at page 12 of its May 18, 2005, Opinion and Order (Cross-Appellant's App 18b), and as the Court of Appeals noted at page 9 of its January 30, 2007 Opinion (Cross-Appellant's App 28b), Detroit Diesel was given the opportunity for a hearing and participated fully in the proceeding. Detroit Diesel Corporation was not precluded from presenting any evidence, witnesses or argument that

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<sup>32</sup> MCL 324.5908 (emphasis added).

<sup>33</sup> MCL 324.5908 (emphasis added).

it wished to have considered prior to the decision being made by the Tax Commission. As correctly noted by the courts below, Detroit Diesel Corporation was not denied due process.

## CONCLUSION

The Court of Appeals properly denied the Part 59 tax exemption for the Detroit Diesel Equinox diesel engine assembly line. The Act's operative language, in §5901, is plain and unambiguous. Only a production equipment "process change" that is "made to satisfy the requirements of Part 55," Michigan's air pollution control statute, qualifies for the tax exemption. Detroit Diesel admits its Equinox diesel engine assembly line "process change" was made solely to satisfy *federal* air pollution laws, and not to satisfy Part 55. As such, Detroit Diesel is not entitled to a Part 59 tax exemption. Also, a review of the record shows that Detroit Diesel was afforded due process. The Court of Appeals' decision should be affirmed and the findings of the DEQ and the resulting tax exemption denials by the Michigan State Tax Commission should be upheld.

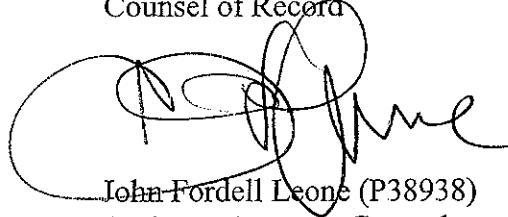
**RELIEF SOUGHT**

This Court should uphold the DEQ findings that Detroit Diesel's Equinox diesel engine assembly line does not qualify for Part 59 tax exemption and uphold the resulting tax exemption denials by the State Tax Commission, and affirm the Court of Appeals' decision.

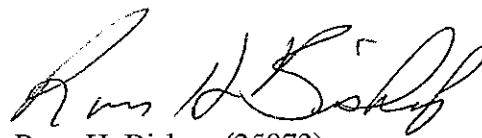
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