STATE OF MICHIGAN

COURT OF CLAIMS

GSL HOLDINGS, LLC,

Plaintiff,

v Case No. 23-000182-MB

STATE TAX COMMISSION, Hon. Michael J. Riordan

Defendant.
_____ /

ORDER DENYING MOTION FOR RECONSIDERATION

On September 26, 2024, the Court, Judge JAMES ROBERT REDFORD presiding, granted defendant's motion for summary disposition of plaintiff's action and dismissed this case in its entirety. On October 17, 2024, plaintiff moved for reconsideration. Judge REDFORD signed an opinion and order denying the motion for reconsideration on October 23, 2024. Unfortunately, and due to no fault of the parties, that opinion and order was not communicated to the parties or docketed by the Court. The Court now DENIES plaintiff's motion for reconsideration, effective on the date of signing the current order.

Plaintiff GSL Holdings, LLC (GSL) requests reconsideration of this Court's September 26, 2024 Opinion and Order granting defendant State Tax Commission's (STC) motion for summary disposition. GSL's motion is brought under MCR 2.119(F)(3), which states:

> Generally, and without restricting the discretion of the court, a motion for rehearing or reconsideration which merely presents the same issues ruled on by the court either expressly or by reasonable implication, will not be granted. The moving party

> must demonstrate a palpable error by which the court and the parties have been misled and show that a different disposition of the motion must result from correction of the error.

The "palpable error" that GSL alleges here is that it claims its appeals before the STC remain pending.

The record refutes GSL's allegation. On December 15, 2022, the Executive Director the STC informed GSL's representative that his office reviewed GSL's appeal of both applications GSL submitted to its local township in support of its request for an Industrial Facilities Exception (IFE). The December 15 letter informs GSL that its attempt to appeal the township's decision on its applications was ineffective because GSL failed to include statutorily required documentation and, therefore, the STC could not consider GSL's appeal.

GSL's motion for reconsideration is based on two allegedly separate appeals that it filed with the STC, which GSL claimed were never resolved. After the local township denied GSL's applications for IFEs, the local township terminated the Industrial Development Districts (IDDs) in which GSL sought its exceptions. GSL appealed those decisions to the STC as well. The local township's decisions were part of a continuing transaction and, therefore, were considered as one appeal by the STC. No further action by the STC was anticipated, according to the plain language of the December 15, 2022 letter. GSL failed to file either a verified claim or a verified notice of intent within one year of the December 15, 2022 letter as required by MCL 600.6431. Dismissal of GSL's complaint was warranted.

For these reasons and those set forth in the Court's September 26, 2024 Opinion and Order, GSL's motion for reconsideration and other relief is DENIED.

IT IS SO ORDERED.

Date: 11/18/2026

Michael J. Riordan
Judge, Court of Claims