STATE OF MICHIGAN

COURT OF CLAIMS

JEREMY RENZ CASIMIRO CRUZATA,

Plaintiff,

v

Case No. 25-00079-MT

MICHIGAN DEPARTMENT OF TREASURY,

Hon. James Robert Redford

Defendant.
_____ /

OPINION AND ORDER DENYING PLAINTIFF'S 11/13/25 MOTION FOR COSTS AND GRANTING DEFENDANT'S 11/26/25 MOTION TO DISMISS

Plaintiff originally filed suit on May 13, 2025, over a $709 property tax credit. The case was dismissed for nonservice, but was reinstated on September 12, 2025. On September 24, 2025, defense counsel filed an appearance in this action, and defendant remitted a check for $709 to plaintiff. Plaintiff failed to notify the Court of this payment until November 13, 2025, when he moved for the imposition of costs against defendant.

Citing MCR 2.625(A)(1) and MCL 600.2421b, plaintiff describes himself as a prevailing party who is entitled to reimbursement of the costs and fees he expended to file this suit. Plaintiff seeks $175 in filing fees and $29.34 in certified mail fees.

Defendant contends that plaintiff is not a prevailing party because the Court did not enter a judgment in his favor. Further, defendant cites MCL 600.2421c, which limits the imposition of costs against the State to cases in which the State raised a frivolous defense.

MCR 2.625(A)(1) provides that in general, "Costs will be allowed to the prevailing party in an action, unless prohibited by statute or by these rules or unless the court directs otherwise, for reasons stated in writing and filed in the action." MCR 2.625(B) makes clear that such costs will only be paid to a prevailing party, meaning one who receives a court order or judgment in its favor. MCL 600.2421b also provides for costs and fees to be awarded to a prevailing party. Subsection (3) also defines a prevailing party in relation to a judgment in its favor. No judgment or order was entered in this case, let alone a judgment or order in plaintiff's favor. Rather, defendant voluntarily remitted the sought-after funds to plaintiff. Therefore, plaintiff was not a "prevailing party" for the purposes of the court rule and statute.

Moreover, MCL 600.2421c(1) limits the award of costs to a prevailing party in an action against the State. Costs may only be awarded "if the court finds that the position of the state to the civil action was frivolous."

> To find that the state's position was frivolous, the court shall determine that at least 1 of the following conditions has been met:
>
> (a) The state's primary purpose in initiating the action was to harass, embarrass, or injure the prevailing party.
>
> (b) The state had no reasonable basis to believe that the facts underlying its legal position were in fact true.
>
> (c) The state's legal position was devoid of arguable legal merit. [*Id.*]

Plaintiff does not claim that the state's position was frivolous, asserting instead that MCL 600.2421b applies in a civil action against the state. The plain language of MCL 600.2421c(1), however, states that it applies in civil actions against the state and limits the award of costs. Absent any allegation of frivolity on defendant's part, plaintiff cannot support his request for costs and fees.

1. The Court DENIES plaintiff's motion for costs and fees.

2. The Court GRANTS defendant's motion to dismiss this action in full and with prejudice.

3. This is a final order resolving all issues in this case.

Date: December 17th, 2025

James Robert Redford
Judge, Court of Claims