

# Order

**Michigan Supreme Court  
Lansing, Michigan**

March 29, 2013

Robert P. Young, Jr.,  
Chief Justice

145340-2 & (38)

Michael F. Cavanagh  
Stephen J. Markman  
Mary Beth Kelly  
Brian K. Zahra  
Bridget M. McCormack  
David F. Viviano,  
Justices

CHERRYLAND ELECTRIC  
COOPERATIVE,  
Petitioner-Appellee,

v

SC: 145340  
COA: 296829  
MTT: 00-296021

BLAIR TOWNSHIP,  
Respondent-Appellant.

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CHERRYLAND ELECTRIC  
COOPERATIVE,  
Petitioner-Appellee,

v

SC: 145341  
COA: 296830  
MTT: 00-296028

EAST BAY TOWNSHIP,  
Respondent-Appellant.

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CHERRYLAND ELECTRIC  
COOPERATIVE,  
Petitioner-Appellee,

v

SC: 145342  
COA: 296856  
MTT: 00-296026

GARFIELD TOWNSHIP,  
Respondent-Appellant.

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On March 7, 2013, the Court heard oral argument on the application for leave to appeal the May 15, 2012 judgment of the Court of Appeals. On order of the Court, the motion for peremptory reversal is DENIED. The application is again considered, and it is

GRANTED. The parties shall include among the issues to be briefed: (1) whether a township assessor has an independent obligation to determine the true cash value of all property within the jurisdiction of a township (see MCL 211.2(2); MCL 211.10(1)), or whether, in determining true cash value, a township assessor is obligated to follow the personal tax reporting form approved by the State Tax Commission (see MCL 211.19(2); MCL 211.19(5)); and (2) whether these cases involve a mutual mistake of fact within the meaning of MCL 211.53a.

The State Bar of Michigan Taxation Section and the Michigan Townships Association are invited to file briefs amicus curiae. Other persons or groups interested in the determination of the issues presented in this case may move the Court for permission to file briefs amicus curiae.



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I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

March 29, 2013

A handwritten signature in cursive script that reads "Corbin R. Davis".

Clerk