



WWRP announces tax tribunal win in case involving the tax-exempt status of nonprofit charitable organization.

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Birmingham, Mich.---February 27, 2024 –Birmingham-based full-service business law firm Williams Williams Rattner & Plunkett (WWRP) is pleased to announce a recent client win before the Michigan Tax Tribunal. The unusual case, led by WWRP partner Jason Long, involved a tax exemption for seven properties, after the township where the properties were located refused to recognize the organization’s tax-exempt status.

Long’s client, Sunny Crest Youth Ranch (now known as Timber Creek Ranch,) had seven single-family homes with outbuildings and vacant land, and used the site for its residential treatment, education and vocational programs for young men. Under Michigan law, property that a nonprofit charitable organization owns and occupies for its charitable purposes is exempt from property taxes. The township where the properties were located disputed that Sunny Crest qualified for the exemption because the organization leased the land where the buildings were located. Complicating matters, Sunny Crest’s operations suffered during the pandemic, when the State of Michigan’s limitations on certain activities led to all the Ranch’s residents leaving.

Despite the obstacles in the appeal, Long demonstrated to the Tax Tribunal that Sunny Crest’s lease arrangement - providing for Sunny Crest to own the buildings on the leased land - was sufficient for Sunny Crest to receive the tax exemption. He also successfully argued that the temporary pause in Sunny Crest’s activities and ramp-up period afterward did not mean that Sunny Crest was not using the property for charitable purposes. In summary, the Tax Tribunal granted Long’s client all the relief it sought.

“This is one of the more interesting tax exemption cases we’ve worked on and won because it also involved pandemic-related issues that tied into property use,” Long said. “We are extremely pleased with the outcome on our client’s behalf.”

Long has represented clients in complex property tax matters and other state and local tax disputes for more than 20 years. His track record of success ranges from the Michigan Tax Tribunal to the Michigan Supreme Court.

About Williams Williams Rattner & Plunkett

Williams Williams Rattner & Plunkett is a corporate law firm comprised of trusted attorneys, counselors and litigators committed to our clients’ success. Practice areas include business and commercial law, mergers and acquisitions, real estate including zoning, property tax appeals an eminent domain, commercial litigation, trusts and estates, divorce, and family law matters. A leader in local and state bar activities, community organizations, and charitable endeavors, Williams Williams Rattner & Plunkett understands the role attorneys play in a dynamic business

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