

STATE OF MICHIGAN
COURT OF APPEALS

T. C. SPANN BIBLE INSTITUTE,
Plaintiff-Appellant,

UNPUBLISHED
July 6, 2006

v

STATE OF MICHIGAN,
Defendant-Appellee.

No. 268312
Court of Claims
LC No. 04-000080-MZ

Before: Davis, P.J., and Sawyer and Schuette, JJ.

PER CURIAM.

Plaintiff appeals as of right from the Court of Claims' order granting defendant's motion for summary disposition. We affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

I. FACTS

In 1979, T. C. Spann purchased lots 368 through 378 in the City of Westland. In 1981, Spann quitclaimed the lots to the T. C. Spann Bible Institute (the Institute). Lots 375-378 were sold at the 1982 tax sale and became state-owned property in 1983.

In 1981, the Westland Board of Review classified lots 368-374 as tax exempt; nevertheless, the City continued to assess taxes on the lots. The 1981 taxes remained unpaid, and in 1983, the lots were sold at a tax sale. In 1984, the lots were deeded to the state.

In 1985, notices of a redemption hearing were sent to the Institute and to Spann, the Institute's registered agent, at 38788 "Meadowland" Drive in Wayne, Michigan. However, the proper address of the Institute, and Spann's residence, was 38788 "Meadowlawn" Drive in Wayne, Michigan. The notice addressed to the Institute was delivered and signed for by Ann Spann, T. C. Spann's wife, at the proper address, 38788 "Meadowlawn" Drive. The notice addressed to Spann was returned undelivered. The Institute did not redeem the property, and in 1985, the state deeded the property to the City.

In 2000, the City filed a quiet title action against the Institute in Wayne Circuit Court.¹ The circuit court quieted title to the property in the City, subject to the Institute's right to reacquire title by payment of back taxes within six months.

Back taxes owed on the property totaled \$143,197.67. The Institute and the City entered into a consent judgment that allowed the Institute to redeem the property for \$85,000. In November 2002, the City quitclaimed the property to the Institute in consideration of payment of \$85,000. We denied the Institute's appeal.

In April 2004, the Institute filed suit in the Court of Claims alleging gross negligence, violation of statutory due process, restitution owed, breach of fiduciary duty, violation of equal protection, de facto taking, promissory estoppel, and constructive fraud. The Institute sought compensation in the amount of \$85,000 as a result of the state's failure to provide it with proper notice of its right to redeem the property.

Defendant moved for summary disposition pursuant to MCR 2.116(C)(10), arguing that the Institute had been accorded all the due process to which it was entitled, including notice before the tax sale and notice after the sale informing it of its right to redeem the property. The Court of Claims granted the motion, observing that although the notice sent to the Institute was misaddressed, it in fact reached the Institute.

II. STANDARD OF REVIEW

We review a trial court's decision on a motion for summary disposition de novo. *Auto Club Group Ins Co v Burchell*, 249 Mich App 468, 479; 642 NW2d 406 (2001).

III. ANALYSIS

To satisfy due process requirements, notice of tax sale proceedings need not consist of personal notice. Notice by mail is adequate if the notice is directed to an address reasonably calculated to reach the person entitled to receive it. *Republic Bank v Genesee Co Treasurer*, 471 Mich 732, 740; 690 NW2d 917 (2005), quoting *Dow v Michigan*, 396 Mich 192, 211; 240 NW2d 450 (1976). The Institute argues that the Court of Claims erred by granting defendant's motion for summary disposition on the ground that notice was adequate to satisfy due process requirements. We disagree.

The mailing of tax delinquency and redemption notices to a corporation at its tax address of record is sufficient to provide constitutionally adequate notice. *Republic Bank, supra* at 741. Here, the notices required by statute were addressed to the Institute and Spann at 38788 Meadowland rather than 38788 Meadowlawn; however, the notice to the Institute was actually delivered to the proper address at 38788 Meadowlawn, and signed for by the wife of T. C. Spann. The Institute's assertion that this notice was invalid because it was not signed for by

¹ *Westland v T. C. Spann Bible Institute*, Wayne County Circuit Court Docket No. 00-024909-CH.

Spann himself is unsubstantiated. A party may not simply announce a position and then leave it to this Court to discover and rationalize the basis for the claim. *Beauford v Lewis*, 269 Mich App 295, 298; 711 NW2d 783 (2005). Despite being mailed to the incorrect address, notice was still delivered to the correct address. The Institute received all the process to which it was entitled. *Republic Bank, supra* at 740. The Institute is not entitled to reimbursement of the funds it paid to the City pursuant to the consent judgment.

Affirmed.

/s/ Alton T. Davis
/s/ David H. Sawyer
/s/ Bill Schuette