SUPREME COURT OF THE MATHIAS EL TRIBE

Office of the Chief Justice & Trustee

IN RE:

BELL ROAD LAND DESIGNATION

[redacted] Bell Road, Southfield, Michigan

Parcel No. [redacted]

Case No. MET-SC-SM-2026-001

Publication No. MET-SC-OP-2026-001

OPINION OF THE COURT

DECLARATORY JUDGMENT
ORDER AND DECREE
FINAL JUDGMENT

OFFICIAL PUBLISHED OPINION

Issued Monday, July 20, 2026

BY ORDER OF THE
MATHIAS EL TRIBE SUPREME COURT

JUL 20 2026

OFFICE OF THE
CHIEF JUSTICE & TRUSTEE

Reserved for Official Publication Date Stamp

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BY ORDER OF THE
MATHIAS EL TRIBE SUPREME COURT

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OFFICE OF THE
CHIEF JUSTICE & TRUSTEE

IN THE MATHIAS EL TRIBE SUPREME COURT

In re Mathias El Tribe Land Designation No. MET-TL-SM-001

Property: [redacted] Bell Road, Southfield, Michigan [redacted]

Parcel Reference No. [redacted]

Case No. MET-SC-SM-2026-001

OPINION OF THE COURT, DECLARATORY JUDGMENT, ORDER AND DECREE, AND FINAL JUDGMENT

SYLLABUS

This matter comes before the Mathias El Tribe Supreme Court for determination of the legal effect of the instruments contained in the authenticated judicial record concerning Mathias El Tribe Land Designation No. MET-TL-SM-001, commonly referred to as the Bell Road matter.

The central instrument is a Grant Deed identified as a Tribal Trust Conveyance concerning [redacted] Bell Road, Southfield, Michigan, Parcel No. [redacted]. The executed instrument names [redacted] and [redacted] as Grantors and the Mathias El Tribe Tribal Trust as Grantee. It states that the conveyance is non-commercial, made without monetary consideration, and undertaken for identified tribal, charitable, cultural, educational, religious, ceremonial, and general-welfare purposes. The instrument bears an execution date of October 22, 2025, a Michigan notarial acknowledgment dated October 22, 2025, and Oakland County recording information showing receipt and recording on October 30, 2025, as Instrument No. 139222 in Liber 60673, Pages 862–866.

The authenticated record also contains a 2026 Board of Review Petition and Written Protest asserting that the local assessment treated the 2025 conveyance as a transfer of ownership that uncapped taxable value. That filing disputes the alleged change in beneficial ownership, challenges the resulting valuation, and preserves a broader objection to state and local taxing jurisdiction.

The Court begins with the authenticated instruments, determines the legal status reflected by their express terms, applies the governing law to that status, and only then determines the resulting jurisdictional and other legal consequences. Jurisdiction is not treated as a starting assumption merely because a governmental body has acted.

The Court holds that the deed and its recorded counterpart are legally cognizable instruments that may not be treated as nonexistent or stripped of their expressed terms through unsupported characterization. The deed must be interpreted according to its text and governing law. The recording establishes the existence and public-record placement of the recorded instrument; it does not, by itself, decide every question of title, taxability, federal trust status, or priority.

The Court further holds that the assessment dispute presents an actual controversy concerning the legal characterization of the conveyance. The record supports a declaration that the instrument expressly describes a non-commercial conveyance without monetary consideration to the Mathias El Tribe Tribal Trust for stated trust and governmental purposes. Whether Michigan law treats that transaction as an uncapping event, and whether federal law independently exempts the property from taxation, are questions that must be decided by a tribunal possessing jurisdiction under the law governing those issues.

This Opinion resolves only the instruments, facts, and legal consequences established by the Authenticated Judicial Record. It does not adjudicate the rights of persons who were not properly before the Court and does not convert a tribally declared trust purpose into federal restricted or trust title absent the federal action required by applicable law.

OPINION OF THE COURT

I. Nature of the Proceeding

This proceeding concerns the judicial construction of the Grant Deed, its Oakland County recorded counterpart, the attached legal description, the tribal land designation, and the related 2026 assessment protest affecting [redacted] Bell Road, Southfield, Michigan, identified as Parcel No. [redacted].

The Court is asked to determine what the authenticated instruments say, how those instruments relate to one another, the legal status reflected by those instruments, and what legal consequences may properly be declared from their text. The Court exercises only the authority necessary to decide that controversy and reserves all questions not required for disposition.

II. Jurisdiction

Jurisdiction is neither presumed nor created by judicial declaration. It must arise from the governing law that authorizes the Court to hear and determine the controversy presented.

The record presents a conveyance to an entity organized and administered under Mathias El tribal authority, a tribal land designation concerning the same parcel, and a concrete dispute over the legal characterization and consequences of that conveyance. Those matters are properly subject to judicial construction within this Court to the extent they concern the meaning and operation of tribal instruments, the internal trust relationship, and the legal positions asserted by the Tribe and its Tribal Trust.

This Court does not, by this Opinion alone, exercise appellate authority over the City of Southfield Board of Review, the Oakland County Register of Deeds, the Michigan Tax Tribunal, or any federal tribunal. Questions committed by external law to those bodies remain for determination in the proper forum. This Court's judgment therefore extends only as far as its lawful jurisdiction permits.

III. Judicial Authority and Function

The authority exercised by this Court is not self-created and does not arise from assertion alone. Every exercise of judicial power must be traceable to a lawful source and remain within the limits of that source. The Court's responsibility is to identify, interpret, and apply governing law to facts established by the Authenticated Judicial Record. It does not legislate, administer another government's tax system, create title by declaration, or substitute judicial preference for the terms of a deed or the law controlling it.

The Court therefore applies the following method:

1. identify the instruments properly contained in the judicial record;
2. determine the facts established by those instruments;
3. construe each instrument according to its four corners and governing principles of construction;
4. distinguish execution, acknowledgment, delivery, acceptance, recording, taxation, and enforcement;
5. determine the legal status reflected by the authenticated instruments;
6. apply the governing law to that established legal status;
7. determine the jurisdictional and other legal consequences, if any, arising from that status; and
8. reserve issues committed to another tribunal or unsupported by the present record.

IV. Questions Presented

The questions necessary to disposition are:

1. Which Bell Road instruments are established by the Authenticated Judicial Record?
2. What facts concerning the conveyance, parties, parcel, execution, acknowledgment, and recording are established on the face of the authenticated instruments?
3. What legal characterization does the deed itself assign to the transaction?
4. What legal status is reflected by the authenticated instruments?
5. What controversy is demonstrated by the 2026 assessment protest and Board of Review Decision?

6. What declarations may this Court enter without creating title, deciding external tax liability, or exceeding the record?

All other questions are reserved.

V. Standard and Principles of Construction

The Court begins with the text of each instrument. A deed is considered as a whole, including the identity of the parties, granting language, stated consideration, stated purpose, property description, limitations, signatures, acknowledgment, and attached exhibits.

Related instruments concerning the same parcel and transaction may be read together where governing law permits. That method does not erase separate legal requirements or transform one document into another.

Execution, delivery, acceptance, acknowledgment, authentication, and recording are distinct acts. Each has the legal significance assigned by governing law. Recording establishes that a document entered the public record and may provide notice or affect priority. It does not, standing alone, prove every factual assertion within the instrument or create a form of title that governing law does not otherwise recognize.

A later administrative characterization likewise does not rewrite the deed. A taxing or recording authority may apply the law within its jurisdiction, but it must evaluate the transaction that actually occurred rather than a materially different transaction not shown by the record.

VI. Authenticated Judicial Record

In resolving the controversy presented, the Court has considered only those instruments, authenticated exhibits, governmental records, and related materials properly contained in the judicial record. This Opinion is confined to that Authenticated Judicial Record and shall not be construed as relying upon matters outside it.

Each instrument is considered according to its own legal function. Related instruments concerning the same property may be construed together where governing law permits, but no instrument is merged with another or assigned a legal effect beyond that provided by governing law.

The principal materials comprising the Authenticated Judicial Record are:

Record Item A — Mathias El Tribe Land Designation No. MET-TL-SM-001

Mathias El Tribe Land Designation No. MET-TL-SM-001 is the official governmental land designation for the subject property within the records of the Mathias El Tribe. It serves as the official reference identifier for the administration, management, and judicial identification of the property.

Property: [redacted] Bell Road, Southfield, Michigan [redacted].
Parcel No. [redacted].

Record Item B — Grant Deed (Tribal Trust Conveyance)

The record contains the Grant Deed executed October 22, 2025, by [redacted] and [redacted] as Grantors, naming the Mathias El Tribe Tribal Trust as Grantee. The instrument describes a non-commercial conveyance without monetary consideration for identified tribal governmental, charitable, educational, cultural, religious, ceremonial, and general-welfare purposes.

Record Item C — Oakland County Recorded Instrument

The Grant Deed was received and recorded by the Oakland County Register of Deeds on October 30, 2025, as Instrument No. 139222, Liber 60673, Pages 862–866.

Record Item D — Exhibit A Legal Description

The recorded instrument includes Exhibit A, identifying the subject property as [redacted]

Record Item E — Board of Review Petition and Written Protest

The record contains the Board of Review Petition and Written Protest for Tax Year 2026 submitted through the Office of the Chief Justice & Trustee. The filing challenges the treatment of the conveyance as an uncapping event, disputes the resulting valuation, and preserves objections concerning governmental authority and tax jurisdiction.

Record Item F — 2026 Board of Review Decision

The record contains the subsequent 2026 Board of Review Decision identifying the property, the Mathias El Tribe Tribal Trust as owner upon the assessment roll, the residential-improved classification, the denial of the requested exemption, and the assessed and taxable values left unchanged.

Together, these materials establish an actual controversy concerning the legal characterization of the recorded conveyance, the legal status of the subject property, the governmental authority asserted following recordation, and the jurisdictional consequences, if any, arising from that status under governing law.

VII. Findings of Fact

Based solely on the foregoing Authenticated Judicial Record, the Court finds:

1. The subject property is commonly identified as [redacted] Bell Road, Southfield, Michigan [redacted], Parcel No. [redacted], and as Mathias El Tribe Land Designation No. MET-TL-SM-001.
2. Mathias El Tribe Land Designation No. MET-TL-SM-001 is the official governmental land designation for the property within the records of the Mathias El Tribe.
3. The legal description attached as Exhibit A identifies the property a[redacted]
4. The record contains a written instrument titled "Grant Deed (Tribal Trust Conveyance)."
5. The deed names [redacted] and [redacted] as Grantors and the Mathias El Tribe Tribal Trust as Grantee.
6. The granting clause states that the Grantors convey their full right, title, and interest in the described property to the Mathias El Tribe Tribal Trust.
7. The deed states that the transaction is non-commercial and made without monetary consideration.
8. The deed identifies general-welfare, tribal, cultural, educational, community, religious, charitable, sacred, and ceremonial purposes for the conveyance and intended use of the property.
9. The deed states that the property is to be held and administered for tribal, religious, and charitable purposes and restricts sale, transfer, or encumbrance except by written authorization of the trustees acting under tribal law.
10. The executed deed bears signatures dated October 22, 2025, by [redacted] and [redacted].
11. The deed bears a Michigan notarial acknowledgment dated October 22, 2025.
12. The Grant Deed was received and recorded by the Oakland County Register of Deeds on October 30, 2025, as Instrument No. 139222, Liber 60673, Pages 862–866, thereby becoming part of the public land records of Oakland County.
13. The recorded copy contains the deed, acknowledgment, and Exhibit A legal description as a continuous recorded instrument.
14. Following recordation, the subject property appeared upon the City of Southfield assessment roll in the name of the Mathias El Tribe Tribal Trust and thereafter became the subject of administrative assessment proceedings before the City of Southfield Board of Review.
15. The Office of the Chief Justice & Trustee submitted a Board of Review Petition and Written Protest challenging the legal characterization of the conveyance, the resulting assessment, and preserving objections concerning governmental authority and jurisdiction.

16. The protest states that the local assessment treated the 2025 conveyance as an event that uncapped taxable value.
17. The protest asserts that the conveyance was non-commercial, without consideration, and did not change beneficial ownership; it requests removal of uncapping, recalculation of taxable value, reduction of assessed value and state equalized value, and correction of the assessment roll.
18. The protest separately preserves the position that the property is not subject to state or local taxation because of its asserted tribal trust status.
19. The City of Southfield Board of Review subsequently issued its 2026 decision denying the requested exemption and leaving the assessed and taxable values unchanged.
20. The foregoing sequence establishes an actual and present controversy concerning the legal characterization of the recorded conveyance, the legal status of the subject property, the governmental authority asserted following recordation, and the jurisdictional consequences, if any, arising from that status under governing law.
21. Resolution of that controversy requires interpretation of the authenticated instruments according to their express terms before determining the legal consequences assigned to those instruments by governing law.
22. The Court finds that the authenticated record does not contain an instrument issued by the United States taking the property into federal trust under 25 U.S.C. § 5108, a federal restricted-fee patent, or a final external adjudication determining exemption from Michigan taxation.
23. No finding in this Opinion rests upon materials outside the Authenticated Judicial Record.

VIII. Conclusions of Law

Conclusion No. 1 — The Recorded Deed Is the Central Conveyance

The Grant Deed recorded as Instrument No. 139222 in Liber 60673, Pages 862–866 is the central conveyance established by the authenticated Bell Road record. Its legal operation must be determined from its text and the law governing execution, delivery, acknowledgment, recording, interpretation, and enforcement.

Conclusion No. 2 — The Instrument Expressly Describes the Transaction

The deed expressly characterizes the transaction as a conveyance by [redacted] and [redacted] to the Mathias El Tribe Tribal Trust, made without monetary consideration and for identified tribal, trust, general-welfare, religious, charitable, cultural, educational, community, and ceremonial purposes. A tribunal evaluating the transaction may apply governing law, but it may not accurately describe the deed as containing monetary consideration or a grantee different from the Mathias El Tribe Tribal Trust when the authenticated text states otherwise.

Conclusion No. 3 — Recording Establishes Public-Record Placement, Not Unlimited Legal Effect

The Oakland County recording establishes that the instrument was received and placed in the county land records on October 30, 2025. Recording does not independently establish federal trust title, tax exemption, priority over every competing interest, or the truth of every recital.

Conclusion No. 4 — Related Bell Road Instruments Must Be Construed Together

The deed, acknowledgment, Exhibit A legal description, tribal land designation, recording information, assessment protest, and Board of Review Decision concern the same parcel and related controversy. They must be read together where legally appropriate while preserving the distinct legal function of each document.

Conclusion No. 5 — Legal Status Precedes Jurisdictional Consequences

Where the legal status of property is disputed, the Court must first determine that status through interpretation of the Authenticated Judicial Record and application of governing law. Jurisdictional, taxation, and other governmental consequences are then evaluated as consequences of the status established; they are not presumed merely because a governmental body acted.

Conclusion No. 6 — The Assessment Dispute Is Concrete

The 2026 assessment protest and Board of Review Decision establish a concrete dispute over whether the conveyance constituted a transfer of ownership for uncapping purposes, whether beneficial ownership changed, whether taxable value was calculated correctly, and whether the property is subject to state and local taxation.

Conclusion No. 7 — The Deed's Characterization Must Be Considered, but External Tax Questions Remain for the Proper Forum

The deed's stated absence of monetary consideration, identified grantee, stated trust purposes, and restrictions are material facts that must be considered when the transaction is classified under applicable law. This Court does not finally decide Michigan uncapping, valuation, exemption, or tax-jurisdiction questions assigned by external law to the Board of Review, the Michigan Tax Tribunal, or another competent tribunal.

Conclusion No. 8 — Tribal Trust Purpose and Federal Trust Title Are Distinct

The record establishes that the property was conveyed to the Mathias El Tribe Tribal Trust for stated tribal trust and governmental purposes. That internal and documentary trust characterization is not identical to a federal trust acquisition under 25 U.S.C. § 5108. In the absence of a federal trust-acquisition instrument or controlling adjudication in the record, this Opinion does not declare that the United States holds legal title or that federal trust status has been conclusively established for all external purposes.

Conclusion No. 9 — Authority Must Be Demonstrated

Any governmental or private act asserted to alter, defeat, enlarge, or diminish the legal operation of the deed must be supported by an identifiable source of lawful authority. Administrative characterization cannot substitute for the text of the instrument, although a competent tribunal may determine the consequences assigned by governing law.

Conclusion No. 10 — Declaratory Relief Is Appropriate but Limited

Declaratory relief is appropriate because the record establishes a present controversy. Relief must remain confined to the instruments, facts, interests, and issues actually adjudicated.

IX. Analysis and Holding

A. Judicial Methodology

The controversy presented is neither hypothetical nor abstract. The Authenticated Judicial Record establishes a sequence of legal and governmental acts beginning with execution of the Grant Deed, followed by its public recordation, and culminating in subsequent governmental assessment proceedings affecting the same property. The Court therefore begins not with competing jurisdictional assertions, but with the authenticated instruments themselves.

The judicial function is to determine what the authenticated instruments establish as a matter of law. Only after determining the legal status reflected by those instruments may the Court consider the legal consequences that governing law assigns to that status. Accordingly, the Court proceeds by identifying the authenticated instruments, construing each according to its four corners and governing principles of construction, determining the legal status reflected, applying governing law to that status, and determining the jurisdictional and other legal consequences, if any, arising from the proper application of that law.

Jurisdiction is therefore not presumed. Nor is it created merely by assertion or subsequent administrative action. It is a legal conclusion that must follow from the established legal status and the governing law applicable to that status.

B. Construction of the Recorded Conveyance

The Court first examines the Grant Deed (Tribal Trust Conveyance) according to its four corners. The authenticated instrument expressly identifies [redacted] [redacted] and [redacted] as Grantors and the Mathias El Tribe Tribal Trust as Grantee. It further states that the conveyance is non-commercial, executed without monetary consideration, and undertaken for identified tribal governmental, charitable, educational, cultural, religious, ceremonial, and general-welfare purposes. Those expressed terms form part of the legal character of the conveyance and may not be disregarded when determining the legal effect of the instrument.

The Court does not isolate individual clauses while disregarding others. The instrument is construed as a whole, giving reasonable effect to the identity of the parties, the granting language, the stated purposes, the restrictions contained within the conveyance, the acknowledgment, the legal description, and the public recordation according to their respective legal significance. Execution, acknowledgment, delivery, authentication, and recording are distinct legal acts whose consequences remain governed by applicable constitutional, statutory, tribal, and common law.

C. Determination of Legal Status

Before determining questions of governmental authority, jurisdiction, taxation, or other legal consequences, the Court must first determine the legal status reflected by the Authenticated Judicial Record. The Grant Deed is the operative instrument governing the legal relationship at issue. The Court therefore begins with the four corners of that instrument before considering subsequent governmental action reflected within the record.

The deed expressly identifies the Mathias El Tribe Tribal Trust as Grantee and characterizes the transaction as a non-commercial conveyance made without monetary consideration for stated tribal governmental, charitable, educational, cultural, religious, ceremonial, and general-welfare purposes. The legal status of the property cannot be determined solely from its appearance upon an assessment roll, a recording index, or a later administrative classification. Those records may document subsequent governmental action, but they do not replace or rewrite the operative language of the authenticated conveyance.

D. Jurisdiction as a Consequence of Legal Status

Jurisdiction is not established solely because a governmental body has acted. Likewise, the assertion of authority by one governmental entity neither enlarges nor diminishes the legal effect of an authenticated instrument. Questions of jurisdiction must therefore be analyzed as legal consequences arising from the status established by the governing instruments and the law applicable to them. This analytical sequence prevents jurisdiction from becoming the starting assumption and instead treats it as a legal conclusion derived from the Authenticated Judicial Record and governing law.

E. Application to the Assessment Controversy

The Grant Deed was executed and acknowledged on October 22, 2025, and recorded on October 30, 2025. The Board of Review proceedings occurred afterward. The assessment controversy therefore concerns governmental treatment of a conveyance that had already been executed, authenticated, and placed in the public land records.

The transaction shown by the record is not a conventional arm's-length sale for stated monetary consideration. The deed describes a conveyance without monetary consideration from [redacted] and [redacted] to the Mathias El Tribe Tribal Trust for stated tribal trust and general-welfare purposes. That documentary characterization does not itself decide the Michigan tax result, but it identifies the actual transaction that the responsible tribunal must classify under governing law.

The assessment authority's subsequent action cannot change the parties, stated consideration, legal description, or operative text of the deed. Any different legal consequence must arise from governing law applied to the transaction actually evidenced by the record, not from disregard or replacement of the instrument's express terms.

F. Scope of the Holding

This Court may declare the meaning of the deed, the internal tribal trust relationship reflected by it, the chronology established by the Authenticated Judicial Record, and the legal method by which status and jurisdictional consequences must be evaluated. It may not create a federal trust acquisition, decide a statutory Michigan appeal outside its jurisdiction, or bind persons who lacked notice and an opportunity to be heard.

Accordingly, the Court holds that:

1. the Grant Deed recorded as Instrument No. 139222, Liber 60673, Pages 862–866 is an authenticated and legally cognizable Bell Road conveyance;
2. the deed conveys the Grantors' stated right, title, and interest to the Mathias El Tribe Tribal Trust according to the deed's terms and governing law;
3. the deed expressly states that the conveyance is non-commercial, without monetary consideration, and made for identified tribal trust and general-welfare purposes;
4. the deed, acknowledgment, legal description, recording information, tribal designation, assessment protest, and Board of Review Decision must be considered together without merging their distinct legal functions;
5. the legal status reflected by the authenticated instruments must be determined before jurisdictional and other governmental consequences are evaluated;
6. the assessment controversy must be decided by applying the relevant law to the transaction actually evidenced by the record;
7. this Court does not finally decide Michigan tax liability, federal trust acquisition, priority against unadjudicated interests, or the rights of absent persons; and
8. no person or governmental body may accurately disregard the existence, parties, stated consideration, chronology, or operative text of the recorded deed when evaluating its legal consequences.

DECLARATORY JUDGMENT

For the reasons stated above, the Court declares:

Declaration No. 1 — Property and Instrument

The Bell Road property adjudicated in this proceeding is [redacted] Bell Road, Southfield, Michigan [redacted], Parcel No. [redacted], legally described in Exhibit A to the recorded deed.

The central conveyance is the Grant Deed recorded October 30, 2025, as Oakland County Instrument No. 139222, Liber 60673, Pages 862–866.

Declaration No. 2 — Parties and Express Terms

The recorded deed identifies [redacted] [redacted] and [redacted] [redacted] as Grantors and the Mathias El Tribe Tribal Trust as Grantee. It states that the conveyance is non-commercial, made without monetary consideration, and undertaken for identified tribal trust, general-welfare, religious, charitable, cultural, educational, community, sacred, and ceremonial purposes.

Declaration No. 3 — Legal Description

The deed concerns [redacted]

Declaration No. 4 — Execution, Acknowledgment, and Recording

The Authenticated Judicial Record establishes execution and acknowledgment on October 22, 2025, and county recording on October 30, 2025. Each act shall receive the legal effect assigned by governing law; none shall be treated as a substitute for a separate legal requirement.

Declaration No. 5 — Chronology of the Controversy

The Grant Deed was executed, acknowledged, and thereafter recorded before the 2026 Board of Review proceedings. The later assessment proceedings concern governmental treatment of the previously recorded conveyance and do not alter its parties, stated consideration, legal description, or operative language.

Declaration No. 6 — Assessment Controversy

A present controversy exists concerning the assessment authority’s treatment of the 2025 conveyance as an uncapping event and concerning the resulting taxable and assessed values. The deed’s actual terms—including the absence of stated monetary consideration, the identified grantee, and the stated purposes of the conveyance—are material to any lawful classification of that transaction.

Declaration No. 7 — Limits Concerning Tax and Federal Trust Status

This Judgment does not finally adjudicate Michigan tax liability, the statutory uncapping appeal, the property's federal trust status, or exemption under 25 U.S.C. § 5108. Those issues remain for a tribunal possessing jurisdiction and must be determined from competent evidence and governing law.

Declaration No. 8 — No Alteration Through Unsupported Characterization

No administrative practice, private action, governmental assumption, or later characterization may rewrite the parties, stated consideration, legal description, chronology, or operative language of the deed. Any legal consequence different from the deed's stated terms must arise from governing law, not from disregard of the authenticated instrument.

Declaration No. 9 — Limits of the Judgment

This Judgment does not create title, adjudicate the rights of persons not properly before the Court, determine the priority of unadjudicated claims or interests, establish federal trust status for all external purposes, or finally resolve questions committed by external law to the Board of Review, the Michigan Tax Tribunal, or another competent forum.

ORDER AND DECREE

It is ORDERED, ADJUDGED, AND DECREED:

1. Adoption. This Opinion, its Authenticated Judicial Record, Findings of Fact, Conclusions of Law, Analysis and Holding, Declaratory Judgment, and Final Judgment are adopted as the judgment of this Court.
2. Judicial Construction. The Bell Road deed and related authenticated instruments shall be understood within the jurisdiction of this Court consistent with this Opinion.
3. Administrative Custodian of the Record. The Office of the Chief Justice & Trustee shall serve as the administrative custodian of the permanent records of the Mathias El Tribe Supreme Court and shall perform the ministerial functions associated with the administration of the Court's permanent records, including entry, certification, publication, authentication, and preservation of this Judgment and the Authenticated Judicial Record.
4. Record Identification. The Office of the Chief Justice & Trustee shall identify the recorded deed in the permanent case record as Oakland County Instrument No. 139222, Liber 60673, Pages 862–866, recorded October 30, 2025.
5. Exhibit Identification. The Authenticated Judicial Record shall include the recorded deed, its acknowledgment, Exhibit A legal description, the tribal land designation, the 2026 Board of Review Petition and Written Protest, and the 2026 Board of Review Decision.

6. Certified Copies. The Office of the Chief Justice & Trustee may prepare and certify true and correct copies for service, publication, recording, or another lawful purpose. Certification authenticates this Court's judgment; it does not enlarge the substantive effect of an underlying instrument.
7. Preservation of Record. The Office of the Chief Justice & Trustee shall preserve the Authenticated Judicial Record and this Judgment as permanent records of the Court.
8. Continuing Jurisdiction. The Court retains jurisdiction only to interpret, implement, correct clerical errors in, and enforce this Judgment within the limits of governing law. This reservation does not reopen matters finally adjudicated.
9. Other Relief. Relief not expressly granted is denied without prejudice to a later proceeding where governing law permits and the matter is properly presented.

FINAL JUDGMENT

FINAL JUDGMENT is entered in Case No. MET-SC-SM-2026-001.

The Court judicially determines the identity, express terms, chronology, recordation, and limited legal consequences of the Bell Road instruments as set forth above. The Grant Deed recorded as Oakland County Instrument No. 139222, Liber 60673, Pages 862–866 shall be recognized within the jurisdiction of this Court as an authenticated conveyance whose legal operation is governed by its text and applicable law.

The 2026 assessment controversy remains preserved for determination by the tribunal possessing jurisdiction over uncapping, valuation, exemption, and tax-jurisdiction questions. Nothing in this Judgment waives any timely objection or appeal preserved in that proceeding.

This Judgment is final as to the matters necessarily decided. It does not adjudicate claims, parties, liens, priorities, tax liabilities, federal trust acquisition, or questions not properly before the Court.

MANDATE, ENTRY, AND PUBLICATION

The Court issues this Opinion, Declaratory Judgment, Order and Decree, and Final Judgment. The Office of the Chief Justice & Trustee shall enter the foregoing upon the permanent records of the Court. The date of entry is the official date of judgment unless a later lawful order provides otherwise. Unless stayed or modified by lawful authority, this Judgment becomes effective upon entry, and the mandate issues contemporaneously.

This Opinion is designated for official publication. Its precedential effect extends only to the issues necessarily decided, including:

1. identification and construction of an authenticated recorded conveyance;
2. the distinction among execution, acknowledgment, recording, tribal designation, taxation, and federal trust acquisition;
3. the method of determining legal status from authenticated instruments before evaluating jurisdictional consequences;
4. the requirement that the transaction actually evidenced by the deed be considered when a governmental body classifies it;
5. the relationship between an instrument's text, governing law, recorded status, and subsequent governmental action; and
6. the distinction between judicial declaration of legal consequences and creation of a property interest.

The Court takes judicial notice only of matters properly subject to judicial notice under governing law. Judicial notice does not enlarge the evidentiary record or establish disputed facts merely because a document is official or recorded.

AUTHENTICATION

SO ORDERED.

BY ORDER OF THE
MATHIAS EL TRIBE SUPREME COURT

JUL 20 2026

Dated:

OFFICE OF THE
CHIEF JUSTICE & TRUSTEE

MATHIAS EL TRIBE SUPREME COURT

/s/ **Chief Mathias El**

Chief Justice & Trustee

OFFICE OF CHIEF JUSTICE
& TRUSTEE

Office of the Chief Justice & Trustee

Official Authentication Stamp