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STATE OF MICHIGAN

**MIKE COX, ATTORNEY GENERAL**

SUMMER RESORT OWNERS CORPORATION ACT: Voting rights of members of a summer resort owners corporation created under 1929 PA 137

VOTING:

MUNICIPAL CORPORATIONS:

A summer resort owners corporation created under 1929 PA 137, MCL 455.201 *et seq*, affords each owner of a freehold interest in property subject to the corporation's jurisdiction membership in the corporation and the right to vote in all its elections. Freeholders include all those holding a fee title or a life estate in real property. Because a member's right to vote is conditioned on ownership of a freehold interest in lands, a summer resort owners corporation may not through adoption of a bylaw deny or limit that right of suffrage based upon the nonpayment of assessments or dues. A bylaw disenfranchising members for nonpayment of assessments is unenforceable.

Each freeholder holding lands within the corporate jurisdiction of a summer resort owners corporation created under 1929 PA 137 is entitled to one vote in elections held under that act. An association bylaw allowing other than one vote per member freeholder is unenforceable.

1929 PA 137, MCL 455.201 *et seq*, does not authorize summer resort owner corporations formed under that act to withdraw the status of membership and deny the right to vote based on a member's failure to pay dues or levied assessments or comply with other bylaw requirements.

Opinion No. 7230

May 27, 2009

Honorable Kate Ebli
State Representative
The Capitol
Lansing, MI 48909

You have asked three questions regarding the voting rights of members of corporations incorporated under the Summer Resort Owners Corporation Act, 1929 PA 137, MCL 455.201 *et seq*. Those questions are:

1. Can association bylaws allow for the removal of the right to vote for nonpayment of assessments, or for any other reason other than alienation of the property of a member?

2. Can association bylaws allow more than one vote per member other than one vote each for husband and wife owning property by the entireties? If there is more than one owner of a piece of property other than husband and wife, are all members entitled to one vote each?

3. If members are not in good standing because of nonpayment of assessments or other bylaw requirements, do they count in the number of all members?

(Even though the association bylaws state "*members not in good standing shall forfeit all privileges and voting rights*.")

These questions arise against a backdrop of constitutional principles, statutory provisions, prior judicial decisions, and Attorney General opinions.

The Summer Resort Owners Corporation Act (1929 PA 137 or Act) permits ten or more persons to form a summer resort owners corporation "for the better welfare of said community and for the purchase and improvement of lands to be occupied for summer homes and summer resort purposes." MCL 455.201. The incorporators "may, with their associates and successors, become a body politic and corporate, under any name by them assumed in their articles of incorporation." MCL 455.201.

Each "freeholder of land" within the resort community may voluntarily become a member of the corporation upon written consent. MCL 455.206. Jurisdiction over lands within the resort community owned by freeholders who have not voluntarily joined the corporation may be obtained by an election held under the provisions of the Act. MCL 455.206. "Persons eligible to membership in said corporation, at any and all times, must be *freeholders of land* in the county of its organization and such land must be contiguous to the resort community in which the corporation is organized." MCL 455.206 (emphasis added). Under MCL 455.208, "[m]embership shall terminate upon the alienation of the property of a member." Only "members" are entitled to vote in connection with various corporate matters. See, e.g., MCL 455.205 ("majority vote of the members" may authorize the trustees to convey property); MCL 455.208 ("[e]ach member shall be entitled to 1 vote" in the election of trustees at the annual meeting of the association); MCL 455.219 ("vote of a majority of all of the members" is required to authorize annual dues and assessments unless a majority of the members provide for approval by a majority of votes cast by members voting).

The term "freeholder" has an ancient lineage in property law and encompasses any person or legal entity holding an interest in the fee or a life estate in lands. MCL 554.1, 554.2, and 554.5.[1] In *Starkweather v Chatfield*, 149 Mich 443, 444; 112 NW 1071 (1907), the Michigan Supreme Court held that a land contract vendee possessed an "estate of inheritance" and therefore was a "freeholder." In addition, every tenant by the entireties is a "freeholder." *Hinkley v Bishopp*, 152 Mich 256, 261; 114 NW 676 (1908). Because a deed made to two persons who are husband and wife creates a tenancy by the entireties, both a husband and wife holding title to lands jointly are "freeholders" of those lands.[2] Thus, there is no basis for distinguishing between those who own an undivided interest in fee and those who are joint tenants or tenants in common when determining their status as "freeholders." Each joint tenant, tenant in common, tenant by the entireties, land contract vendee, and person who holds an undivided interest in fee, as well as each life tenant, is a "freeholder," and each such freeholder is eligible for membership in a summer resort owners corporation and granted the right to vote under the Act.

That the Legislature in 1929 PA 137 granted each "freeholder" one vote as a "member" is further evidenced by comparing the voting provisions adopted in the Summer Resort Owners Corporation Act with the voting provisions adopted in other earlier enacted statutes. For example, the Legislature allowed one vote per lot or per share in 1887 PA 69, MCL 455.101 *et seq*,[3] one vote per share in 1897 PA 230, MCL 455.1 *et seq*,[4] and one vote per member in 1889 PA 39, MCL 255.51 *et seq*.[5] The differences between these various acts demonstrates that the Legislature made conscious distinctions when defining the right to vote in each, and in 1929 PA 137, the Legislature tied membership in the corporation to one's status as a "freeholder" and granted each such member one and only one vote. Unlike in earlier acts, the Legislature did not grant a vote for each lot or each share in the corporation.

The persons associating as a summer resort owners corporation under the Act "shall become and be a body politic and corporate, under the name assumed in their articles of association and shall have and possess all the general powers and privileges and be subject to all the liabilities of a municipal corporation and become the local governing body." MCL 455.204. As summarized by the Michigan Supreme Court in *Home Owners' Loan Corp v Detroit*, 292 Mich 511, 515; 290 NW 888 (1940), a municipal corporation possesses only those powers expressly granted, those necessarily or fairly implied as incident to those express powers, and those essential or indispensable to the declared objects and purposes of the corporation.[6] See also *Toebe v Munising*, 282 Mich 1, 16; 275 NW 744 (1937).

For purposes of filing its articles of association and paying fees to the State, a summer resort owners corporation shall be classified as nonprofit. MCL 455.203.[7] Additionally, the Business Corporation Act, 1972 PA 284, MCL 450.1101 *et seq*, specifically applies to summer resort associations. MCL 450.1123.

The board of trustees of a summer resort owners corporation has authority to enact bylaws for particular purposes, subject to repeal or modification by the members at any regular or special meeting. MCL 455.212.[8] Subject to the approval of the members, the board of trustees may require that the members pay annual dues and special assessments for purposes authorized under the Act. MCL 455.219(1).[9] The penalties for nonpayment of dues and assessments are specified in the statute. MCL 455.219(1)(c).

But it is important to recognize that significant limitations apply when evaluating the enforceability of a bylaw of a summer resort owners corporation. For example, the Business Corporation Act, MCL 450.1231(1), requires that bylaws be consistent with the law: "The bylaws may contain any provision for the regulation and management of the affairs of the corporation *not inconsistent with law* or the articles of incorporation." (Emphasis added.) This requirement was analyzed in OAG, 2003-2004, No 7164, p 165 (October 7, 2004), where the Attorney General was asked whether a summer resort corporation's bylaw authorizing the assessment of annual dues by a vote of a majority of the voting members was inconsistent with section 19 of the Act, MCL 455.219, and therefore unenforceable. The then current version of section 19 allowed the corporation to assess annual dues "against its members, by a vote of a majority thereof."[10] Finding that this language was clear and unambiguous in requiring a majority vote of all members, and not fewer than a majority as allowed in the bylaw, the Attorney General concluded the bylaw was unenforceable because, contrary to the requirement stated in MCL 450.1123(1), the bylaw was inconsistent with MCL 455.219.

In addition to statutory requirements, the obligation of a summer resort owners corporation to comply with constitutional requirements was confirmed in *Baldwin v North Shore Estates Ass'n*, 384 Mich 42, 52; 179 NW 2d 398 (1970). In *Baldwin*, the Michigan Supreme Court addressed the constitutionality of the voter eligibility provisions contained in section 6c of the Act, MCL 455.206c, which governed elections held to extend the jurisdiction of a summer resort owners corporation to lands of non-members without their consent. Noting the constitutional requirement that there must be a relation between statutory classifications and the purposes of the act in which the classifications are found, the Court struck down on equal protection grounds the Act's requirement that qualified voters must have resided in the area affected by an election during the four weekends prior to the election. The Court reasoned that, contrary to the Act's purpose to benefit all freeholders in the affected area, the residency requirement split freeholders into two differently treated subclasses:

> The general validity of a reasonable period of residence in a community as a qualification for the exercise of one's franchise therein is beyond question.
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> And since corporations authorized by the statute in question clearly possess many quasi-governmental characteristics, it is appropriate that the constitutional
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> principles governing voter qualifications for similar local elections be generally applicable to elections conducted under § 6 of the act. Accordingly, the
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> weekend residency requirement of § 6c would appear to be less stringent than the parallel requirements for most other local elections if it were considered
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> without regard to the peculiar type of community (resort) envisioned by the act and without regard to the peculiar type of residency (bodily presence) required
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> by the act.
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> But we cannot ignore these distinctions. In contrast to the usual local election situation, we deal here with residency away from the permanent domiciles
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> of many potential voters, and we deal with the harsh requirement of "bodily presence" in the community. The facts giving rise to the present controversy make
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> it abundantly clear that in the case of an election held in a resort area, many potential voters–whose interests will be vitally affected by the election results–cannot
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> *reasonably* be expected to meet the weekend residency requirement of § 6c. As a result, contrary to the object of the legislation, which is to benefit all freeholders in
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> an affected resort area, the residency requirement of § 6c has the practical effect of splitting, for election

purposes, the natural class of area freeholders into two differently treated subclasses: those who are more or less permanent residents of the area and those who occasionally use their resort property.

* * *

We hold that the residency requirement of § 6c was from the beginning, and is now, constitutionally invalid, since it constitutes a denial to the plaintiffs and others like them of equal protection of the laws under the Michigan and United States Constitutions. It grants privileges and benefits to a portion of the class of freeholders while denying them to the remaining class of freeholders. [384 Mich at 52-54; citations and footnote omitted.]

Applying the applicable severability statute, MCL 8.5,[11] the Court further concluded that the invalid residency requirement was severable from the rest of the statute and that the act's other provisions remained valid. *Id*. at 54. In dicta, however, the *Baldwin* Court signaled its concerns about other provisions of the Act. Before striking down the Act's weekend residency requirement, the Court made the observation that the "entire act borders on unconstitutionality by reason of its vagueness," expressing the view that several of the Act's basic terms ("resided weekends," "summer resorts," "resort community," and "summer resort owners") were not defined, raising a vagueness issue. But the Court found it unnecessary to address the vagueness concern, addressing the narrower equal protection issue instead. *Id*. at 49-50.

Nearly 35 years later, in *Whitman v Lake Diane Corp*, 267 Mich App 176; 704 NW2d 468 (2005), the Michigan Court of Appeals addressed a due process challenge to two other provisions of the Act governing elections held to extend the jurisdiction of a resort owners corporation to lands of non-members without their consent – sections 6c and 6d, MCL 455.206c and 455.206d. After noting the general vagueness concerns raised by the Supreme Court in *Baldwin* and that Court's reasons for striking down the weekend residency requirement, the Court of Appeals addressed other perceived shortcomings in the statutory language of these two sections, focusing in particular on the property interest involved and the possibility that an election could result in the involuntary annexation of that property to the jurisdiction of a summer resort corporation. Given the "lack of specificity" concerning who was entitled to vote on the expansion of jurisdiction and when the election was to take place, the Court held that the election provisions of sections 6c and 6d violated the due process rights of those whose property interests would be affected by such an election. 267 Mich App at 183.

*Whitman* dealt only with the specific election provisions relating to an involuntary annexation of territory to a summer resort owners corporation. The Court did not determine that other provisions of the Summer Resort Owners Corporation Act were inoperable. Thus, in accordance with the severability statute, MCL 8.5, and consistent with the principle applied in *Baldwin*, 384 Mich at 54, it cannot be said that other election procedures involving summer resort owners corporations are constitutionally invalid.[12] When evaluating the validity of the actions of a summer resort owners corporation, however, it is apparent that the corporation's authority must comport with constitutional and legal requirements.

To summarize the principles relevant to your inquiry: MCL 455.206 provides that freeholders are members of a summer resort owners corporation and MCL 455.208 provides that membership terminates upon the alienation of the property of a member. Each joint tenant, tenant in common, tenant by the entireties, land contract vendee, and person who holds an undivided interest in fee, as well as each life tenant, is a freeholder. In *Baldwin*, 384 Mich at 53, the Supreme Court held that the object of the Summer Resort Owners Corporation Act is "to benefit all freeholders in an affected resort area." The corporation has only those powers expressly conferred by the Legislature or necessarily implied from those express powers, and the powers of the corporation, including the power to adopt and enforce bylaws, is subject to constitutional and statutory limitations. With these background considerations in mind, your specific questions may now be reviewed.

You first ask whether association bylaws may allow for the removal of the right to vote for nonpayment of assessments or for any reason other than the alienation of the property of a member.

In *Baldwin*, 384 Mich at 52-53, the Supreme Court explained that, because summer resort owner corporations "clearly possess many quasi-governmental characteristics, it is appropriate that the constitutional principles governing voter qualifications for similar local elections be generally applicable to elections conducted under [MCL 455.206]." The Court held that the object of the legislation was to benefit all freeholders in an affected resort area but that the residency requirement had "the practical effect of splitting, for election purposes, the natural class of area freeholders into two differently treated subclasses," and was, therefore, unconstitutional. 384 Mich at 53.

The Act grants the right to vote to members who are freeholders; no other statutory qualification is placed on the right to vote by the Legislature. A corporation formed under the Act has no authority to alter the terms or conditions for voting except those specifically consistent with law. The penalties for nonpayment of dues and assessments are specified in the Act under section 19(1)(c), MCL 455.219(1)(c). Nonpayment of an assessment gives rise to a debt owing to the corporation. It may be enforced by an action in circuit or district court seeking a money judgment against the non-paying owners. Just as in *Baldwin*, 384 Mich at 52-53, an association bylaw disenfranchising certain freeholders for nonpayment of assessments would create two differently treated subclasses, contrary to the object of the legislation, which is to benefit all freeholders. Moreover, it has long been clear that the right to vote in elections cannot be conditioned on the payment of a poll tax. See *In re Request for Advisory Opinion Regarding Constitutionality of 2005 PA 71*, 479 Mich 1, 36-42; 740 NW2d 444 (2007) (upholding statute being challenged as tantamount to an unconstitutional poll tax because it did not condition the right to vote on the payment of any fee), citing US Const, Am XXIV. Similarly, the right to vote in a summer resort corporation election cannot be conditioned on the payment of dues or assessments.

It is my opinion, therefore, in answer to your first question, that a summer resort owners corporation created under 1929 PA 137, MCL 455.201 *et seq*, affords each owner of a freehold interest in property subject to the corporation's jurisdiction membership in the corporation and the right to vote in all its elections. Freeholders include all those holding an interest in fee or a life estate in real property. Because a member's right to vote is conditioned on ownership of a freehold interest in lands, a summer resort owners corporation may not through adoption of a bylaw deny or limit that right of suffrage based upon the nonpayment of assessments or dues. A bylaw disenfranchising members for nonpayment of dues or assessments is unenforceable.

Your second question asks whether association bylaws may allow more or less than one vote per member, and, if there is more than one owner of a piece of property other than husband and wife, whether all members are entitled to one vote each.[13]

MCL 455.208 specifies the manner of voting at the annual meeting: "Each member shall be entitled to 1 vote. Husbands and wives, owning property by entireties, shall each be entitled to 1 vote. Membership shall terminate upon the alienation of the property of a member."[14] MCL 455.206 describes who is eligible to become a "member": "Persons eligible to membership in said corporation, at any and all times, must be freeholders of land in the county of its organization."

As discussed in answer to your first question, each joint tenant, tenant in common, tenant by the entireties, land contract vendee, and person who holds an undivided interest in fee, as well as each life tenant, is a "freeholder," and each such freeholder is a "member" of a summer resort owners corporation as long as the person continues to hold that interest. According to the plain language of the operative provisions, each such freeholder member is entitled to one and only one vote. These provisions are clear and unambiguous and must therefore be enforced as written to effectuate the Legislature's intent. *Tryc v Michigan Veterans' Facility*, 451 Mich 129, 135; 545 NW2d 642 (1996). No language may be added to these provisions that the Legislature itself did not choose to include. *AFSCME v Detroit*, 468 Mich 388, 412; 662 NW2d 695 (2003). Unlike the voting provisions included in other similar and earlier enacted statutes that granted voting rights based on corporate shares or lots held, the Legislature in 1929 PA 137 granted each member of the corporation one vote based solely on the member's status as a freeholder. The differences among these statutes suggest that the Legislature would have specified different qualifications for voting, other than freeholder status alone, if the Legislature had intended such a result in 1929 PA 137. See *South Haven v Van Buren County Bd of Comm'rs*, 478 Mich 518, 530 n 16; 734 NW2d 533 (2007).

This conclusion is consistent with that provided by the Attorney General in 1970 in response to questions concerning voting in annual or special meetings of a summer resort corporation formed under 1929 PA 137.

Addressing whether two or more people, including a husband and wife, who own one lot of property jointly each have one or more votes, the Attorney General opined that each freeholder member is entitled to one vote:

> Section 6 of Act 137 provides that all "freeholders" in the county of organization can become members of the corporation. Therefore, if both the husband and
> the wife have some form of freehold estate in the property, both have a separate vote. Section 5 of Chapter 62, R.S. 1846, as amended, MSA § 26.5, MCLA § 554.5,
> provides that freehold estates are all those "estates of inheritance and for life * * *." Thus, if the husband and wife hold their property by the entireties (specifically
> mentioned in § 8 of Act 137), in common, jointly or in any other manner such that they both have a minimum of life interest, they are both freeholders.
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> [T]he answer given [above] would apply equally to Question 3. All the joint owners having a freehold estate in the lot are entitled to a separate vote. [Letter
> Opinion of Attorney General Frank J. Kelley to Senator John E. McCauley, dated September 22, 1970.]

It is my opinion, therefore, in answer to your second question, that each freeholder holding lands within the corporate jurisdiction of a summer resort owners corporation created under 1929 PA 137 is entitled to one vote in elections held under that act. An association bylaw allowing other than one vote per member freeholder is unenforceable.

Your final question is whether members not in good standing because of nonpayment of assessments or other bylaw requirements count in the number of all members.

The answer to this question is closely related to the answers to your other questions. MCL 455.206 provides that "[p]ersons eligible to membership in said corporation, at any and all times, must be freeholders." MCL 455.208 describes the manner of voting, for example at the annual meeting: "Each member shall be entitled to 1 vote. . . . Membership shall terminate upon the alienation of the property of a member." The object of the Act is "to benefit all freeholders in an affected resort area." *Baldwin*, 384 Mich at 53.

MCL 455.219(1)(b) and (c) provide for dues and assessments and penalties for nonpayment. Nonpayment of dues or an assessment gives rise to a debt owing to the corporation. It may be enforced by an action in circuit or district court seeking a money judgment against the non-paying owners. The Act affords the corporation no power to enforce payment of dues and assessments by denying a member voting rights. The Act makes freeholders members and gives the right to vote to members; there is no other statutory qualification. A corporation formed under the Act has no authority to alter the terms or conditions for voting, and its actions must be consistent with governing legal principles. MCL 450.1231; OAG No 7164; *Baldwin*; and *Whitman*.

It is my opinion, therefore, in answer to your third question, that 1929 PA 137, MCL 455.201 *et seq*, does not authorize summer resort owner corporations formed under that act to withdraw the status of membership and deny the right to vote based on a member's failure to pay dues or levied assessments or comply with other bylaw requirements.

MIKE COX
Attorney General

[1] MCL 554.1 states: "Estates in lands are divided into estates of inheritance, estates for life, estates for years, and estates at will and by sufferance."

MCL 554.2 states: "Every estate of inheritance shall continue to be termed a fee simple, or fee; and every such estate, when not defeasible or conditional, shall be a fee simple absolute, or an absolute fee."

MCL 554.5 states: "Estates of inheritance and for life shall be denominated estates of freehold; estates for years shall be denominated chattels real; and estates at will or by sufferance shall be chattel interests, but shall not be

liable as such to sale on executions."

[2] See Letter Opinion of Attorney General Frank J. Kelley to Representative Thomas G. Sharpe, dated March 2, 1971, citing: *Hinkley*; *Dowling v Salliotte*, 83 Mich 131; 47 NW 225 (1890); *Hoyt v Winstanley*, 221 Mich 515; 191 NW 213 (1922); and *DeYoung v Mesler*, 373 Mich 499; 130 NW2d 38 (1964).

[3] 1887 PA 69 authorizes the incorporation of suburban homestead, villa park, and summer resort associations. See MCL 455.105.

[4] 1897 PA 230 provides for the formation of summer resort and park associations. See MCL 455.5.

[5] 1889 PA 39 authorizes the formation of summer resort and assembly associations. See MCL 455.56.

[6] Consistent with the quasi-governmental character of summer resort owners corporations, for example, in OAG, 1997-1998, No 6942, p 40 (July 3, 1997), the Attorney General concluded that a corporation formed under 1929 PA 137 is a "public body" subject to the Freedom of Information Act, 1976 PA 442, MCL 15.231 *et seq*, and to the Open Meetings Act, 1976 PA 267, MCL 15.261 *et seq*.

[7] Section 1 of the Act refers to articles of "incorporation" and section 3 of the Act refers to articles of "association." Compare MCL 455.201 and 455.203. There is no indication, however, that the Legislature intended these references to be anything but synonymous.

[8] MCL 455.212 states:

> The board of trustees shall have the authority to enact by-laws, subject to repeal or modification by the members at any regular or special meeting, calculated and designed to carry into effect the following jurisdiction over the lands owned by the corporation and its members, viz.: To keep all such lands in good sanitary condition; to preserve the purity of the water of all streams, springs, bays or lakes within or bordering upon said lands; to protect all occupants from contagious diseases and to remove from said lands any and all persons afflicted with contagious diseases; to prevent and prohibit all forms of vice and immorality; to prevent and prohibit all disorderly assemblies, disorderly conduct, games of chance, gaming and disorderly houses; to regulate billiard and pool rooms, bowling alleys, dance halls and bath houses; to prohibit and abate all nuisances; to regulate meat markets, butcher shops and such other places of business as may become offensive to the health and comfort of the members and occupants of such lands; to regulate the speed of vehicles over its streets and alleys and make general traffic regulations thereon; to prevent the roaming at large of any dog or any other animal; to compel persons occupying any part of said lands to keep the same in good sanitary condition and the abutting streets and highways and sidewalks free from dirt and obstruction and in good repair.

While the statute hyphenates the word "by-law," this opinion will use the non-hyphenated form of the word found in the Business Corporation Act.

[9] MCL 455.219 states:

> (1) The board of trustees may require that the members of a corporation pay annual dues and special assessments for any purpose authorized under this act. All of the following apply to an assessment of annual dues or a special assessment under this subsection:
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> (a) The approval of the members under subsection (2) is required.
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> (b) With the approval of the members under subsection (2), the board of trustees shall prescribe the time and manner of payment and manner of collection of the annual dues or special assessment.

(c) With the approval of the members under subsection (2), the board of trustees may provide that delinquent annual dues or assessments shall become a lien upon the land of the delinquent member and may provide the manner and method of enforcing that lien.

(2) Unless the members by a vote of a majority of all of the members have by resolution specifically provided for approval by a majority of the votes cast by the members voting, the vote of a majority of all of the members of the corporation is required to approve an action of the board under subsection (1).

[10] Section 19 of the Act was amended by 2006 PA 44 to ratify OAG No 7164 "concerning the appropriate vote of the members required to approve an action of the board under section 19." See 2006 PA 44, enacting section 1.

[11] MCL 8.5 states:

If any portion of an act or the application thereof to any person or circumstances shall be found to be invalid by a court, such invalidity shall not affect the remaining portions or applications of the act which can be given effect without the invalid portion or application, provided such remaining portions are not determined by the court to be inoperable, and to this end acts are declared to be severable.

[12] The deficiencies identified by the Courts in *Baldwin* and *Whitman* with respect to elections to extend corporate jurisdiction over lands of freeholders involuntarily have not – to date – been addressed by the Legislature.

[13] It should be noted that the Court of Appeals raised concerns about similar issues in *Whitman v Lake Diane Corp*, 267 Mich App at 182-183, when striking down the Act's provisions governing elections for involuntary annexation. As explained above, however, under the statutory principle of severability, MCL 8.5, as applied in *Baldwin*, 384 Mich at 54, it cannot be said that the Court held other summer resort corporation election procedures unconstitutional.

[14]MCL 455.210 permits members to vote at special meetings as well as annual meetings.