

Court of Appeals, State of Michigan

ORDER

Scott A Merritt v Department of Treasury

Docket No. 310372

LC No. 00-426899

Michael J. Talbot
Presiding Judge

Kurtis T. Wilder

Christopher M. Murray
Judges

The Court orders that the motion for reconsideration is DENIED. Regardless of any alleged oral statement by the Tax Tribunal Judge, the claim of appeal was properly dismissed for lack of jurisdiction because it was not filed within 21 days after the April 3, 2012 date of entry of the judgment appealed from in the Tax Tribunal's register of actions. MCR 7.204(A)(1)(a). A lower tribunal cannot extend the time for filing a claim of appeal. MCR 7.208(C)(1).



A true copy entered and certified by Larry S. Royster, Chief Clerk, on

SEP 06 2012

Date

A handwritten signature in black ink, appearing to read "Larry S. Royster", is written over a horizontal line.

Chief Clerk