

## Court of Appeals, State of Michigan

### ORDER

**Donald E Lewallen v Township of Porter**

Docket No. **311561**

LC No. **00-431811**

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David H. Sawyer, Chief Judge Pro Tem, acting under MCR 7.203(F)(1), orders:

The claim of appeal is DISMISSED for lack of jurisdiction because it was not timely filed in this Court within 21 days after entry of either the May 4, 2012 Tax Tribunal judgment or the June 11, 2012 order denying a motion for reconsideration. MCR 7.204(A)(1). While it appears that appellants mistakenly filed a claim of appeal intended for this Court with the Tax Tribunal in late June or early July 2012 that mistaken filing in the Tax Tribunal cannot vest this Court with jurisdiction over this purported appeal of right. To vest this Court with jurisdiction in an appeal of right, a claim of appeal must be filed with the "clerk" within the time for taking an appeal. MCR 7.204(B)(1). In this regard, "clerk" is defined for purposes of subchapter 7.200 of the court rules to mean "the Court of Appeals clerk, unless otherwise stated." Because the meaning of "clerk" is not otherwise stated in MCR 7.204(B)(1), that term means the Clerk of this Court for purposes of that subrule. Thus, a filing with the Tax Tribunal cannot vest this Court with jurisdiction over an appeal of right. At this time, appellants may seek to appeal by filing a delayed application for leave to appeal under MCR 7.205(F).



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

**AUG 10 2012**

Date

A handwritten signature in black ink, appearing to read "Larry S. Royster", is written over a horizontal line. Below the line, the words "Chief Clerk" are printed.

Chief Clerk