

Court of Appeals, State of Michigan

ORDER

Eileen V Martin v County of Mecosta

Docket No. 313117

LC No. 00-434804

William B. Murphy, Chief Judge, acting under MCR 7.203(F)(1), orders:

The claim of appeal is DISMISSED for lack of jurisdiction. The October 8, 2012 letter from an administrative law specialist with the Tax Tribunal is not a judgment or order that could be the subject of an appeal of right to this Court. MCR 7.203(A). Further, the claim of appeal cannot be saved by treating it as being taken from the August 14, 2012 Tax Tribunal order dismissing this case because it was not timely filed within 21 days after entry of that order or within 21 days after entry of the September 21, 2012 order denying appellant's motion for reconsideration of the August 14, 2012 order. MCR 7.204(A)(1)(a)-(b). In this regard, even if appellant's September 29, 2012 letter to the Tax Tribunal were deemed a second motion for reconsideration of the August 14, 2012 order and the October 8, 2012 letter were deemed an order denying that motion, the claim of appeal would not be timely under MCR 7.204(A)(1)(b) because the September 29, 2012 letter was not filed within 21 days after entry of the August 14, 2012 order. Notably, at this time, appellant may seek to appeal the August 14, 2012 order 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

NOV 13 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