

STATE OF MICHIGAN
COURT OF APPEALS

JOSEPH P. BOLTACH,

Petitioner-Appellant,

v

DEXTER TOWNSHIP,

Respondent-Appellee.

UNPUBLISHED

November 21, 1997

No. 192933

Michigan Tax Tribunal

MTT Docket Nos. 00208444

00208445

Before: Griffin, P.J., and Sawyer and O'Connell, JJ.

MEMORANDUM.

Petitioner appeals the February 9, 1996, order and judgment of the Michigan Tax Tribunal [MTT] Small Claims Division affirming respondent's assessment of the true cash value of two parcels of property owned by petitioner. Petitioner's claims on appeal are dismissed.

We decline to address the merits of the issues raised on appeal in this matter. Despite a prior request by this Court, petitioner has failed or refused to provide this Court with a certified statement of facts as required by MCR 7.210(B)(2). Formal transcripts are not taken for proceedings commenced and completed in the small claims division of the MTT. 1996 MR 4, R 205.1305(1). However, MCR 7.210(B)(2) requires a petitioner to file a certified statement of facts where a transcript of the MTT proceedings cannot be obtained. MCR 7.210(B)(2) clearly states that when a transcript is unavailable, the appellant *shall* file a settled statement of facts to serve as a substitute for the transcript which is to be certified by the tribunal and filed with this Court on appeal. The word "shall" is generally used to designate a mandatory provision. *People v Kelly*, 186 Mich App 524, 529; 465 NW2d 569 (1990). In view of petitioner's noncompliance with MCR 7.210 and failure or refusal to provide this Court with a certified statement of facts, the issues raised by petitioner are considered abandoned on appeal. *Waterford Sand & Gravel Co v Oakland Disposal, Inc*, 194 Mich App 571, 572; 487 NW2d 511 (1992). Therefore, petitioner's claims on appeal are dismissed with prejudice. *Id.*

Dismissed with prejudice.

/s/ Richard Allen Griffin

/s/ David H. Sawyer

/s/ Peter D. O'Connell