

Order

Michigan Supreme Court
Lansing, Michigan

March 27, 2013

Robert P. Young, Jr.,
Chief Justice

146335 & (40)(41)

Michael F. Cavanagh
Stephen J. Markman
Mary Beth Kelly
Brian K. Zahra
Bridget M. McCormack
David F. Viviano,
Justices

SMK, LLC,
Petitioner-Appellee,

v

SC: 146335
COA: 306639
Michigan Tax Tribunal No:
00-409504

DEPARTMENT OF TREASURY,
Respondent-Appellant.

On order of the Court, the motion for immediate consideration is GRANTED. The application for leave to appeal the October 30, 2012 judgment of the Court of Appeals is considered, and it is GRANTED. The parties shall address: (1) whether the running of the 35-day time period in MCL 205.22(1) for an aggrieved taxpayer to file an appeal in the Tax Tribunal from a final assessment is triggered when the respondent Department of Treasury complies with the notice provision of MCL 205.28(1)(a), or is there an additional notice requirement under MCL 205.8 when a taxpayer has filed a proper written request designating an official representative to receive copies of letters and notices; and (2) whether the tolling ruling adopted by the Tax Tribunal and the Court of Appeals is contrary to the finality language of MCL 205.22(4) and (5).

The motion to stay the precedential effect of the published Court of Appeals opinion, *SMK, LLC v Dep't of Treasury*, 298 Mich App 302 (2012), is GRANTED in part regarding the statutory tolling ruling, but DENIED in part regarding the respondent Department of Treasury's compliance with the mandate of MCL 205.8.

We further ORDER that this case be argued and submitted to the Court together with the case of *Fradco, Inc v Dep't of Treasury* (Docket No. 146333), at such future session of the Court as both cases are ready for submission.

Persons or groups interested in the determination of the issues presented in this case may move the Court for permission to file briefs amicus curiae.



s0320

I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

March 27, 2013

Corbin R. Davis

Clerk