

IN THE MICHIGAN COURT OF APPEALS

ORDER

Re: **Allen Adam v Township of Hamburg**
Docket No. **277341**
L.C. No. **00-316051**

William C. Whitbeck, Chief Judge, acting under MCR 7.203(F)(1) and 7.216(A)(10), orders:

The claim of appeal filed on April 9, 2007, is DISMISSED for lack of jurisdiction because it was not filed within 21 days of the December 29, 2006 final order as required by MCR 7.204(A)(1)(a). The tax tribunal could not issue an amended order with the same result that could extend the time to file the claim of appeal. See MCR 7.208(C)(1). Even assuming that the tax tribunal made a mistake in the December 29, 2006 final order it was the responsibility of the appellant to timely file a motion for reconsideration that addressed the mistake that was made. Any appeal by appellants must be by application for leave to appeal under MCR 7.205.



A true copy entered and certified by Sandra Schultz Mengel, Chief Clerk, on

MAY 21 2007

Date

Sandra Schultz Mengel

Chief Clerk