

STATE OF MICHIGAN
COURT OF APPEALS

RONALD K. OLZMANN,

Petitioner-Appellant,

v

DEPARTMENT OF TREASURY,

Respondent-Appellee.

UNPUBLISHED

July 27, 2001

No. 224287

Tax Tribunal

LC No. 00-265773

Before: Wilder, P.J., and Hood and Griffin, JJ.

MEMORANDUM.

Petitioner appeals as of right from the Tax Tribunal's order dismissing his petition for lack of jurisdiction. The Tax Tribunal found petitioner's appeal untimely because it was filed over thirty-five days after respondent issued its final notices of assessment. We affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

The petition was filed over thirty-five days after respondent issued the final notices of assessment. When the thirty-five-day period provided by MCL 205.22(1) expired, the assessments became final and the Tax Tribunal was divested of any further jurisdiction over the matter. MCL 205.22(4); *Curis Big Boy, Inc v Dep't of Treasury*, 206 Mich App 139, 142-143; 520 NW2d 369 (1994). Since the tribunal lacked jurisdiction over the petition, it had no choice but to dismiss it without considering petitioner's substantive arguments challenging the assessment.

Affirmed.

/s/ Kurtis T. Wilder

/s/ Harold Hood

/s/ Richard Allen Griffin