

STATE OF MICHIGAN
COURT OF APPEALS

WORKMEN'S CIRCLE EDUCATIONAL
CENTRE,

UNPUBLISHED
October 28, 2003

Petitioner-Appellant,

v

No. 240792
Tax Tribunal
LC No. 00-285519

CITY OF OAK PARK,

Respondent-Appellee.

Before: Bandstra, P.J., and Hoekstra and Borrello, JJ.

MEMORANDUM.

Petitioner appeals as of right from a Michigan Tax Tribunal (MTT) order dismissing its petition challenging a property tax assessment. We affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

Petitioner received a property tax assessment after the city rejected its claim for a tax exemption. Because this action did not involve residential property or a matter for the small claims division, the appeal had to be received by the MTT or sent to the MTT by certified mail by June 30, 2001. MCL 205.735(2); 1999 AC 205.1205(1). Petitioner sent its appeal by regular first-class mail and it was received by the MTT on July 5, 2001. Consequently, the MTT dismissed the appeal for lack of jurisdiction.

Petitioner contends that it would be severely prejudiced if it is not granted a tax exemption and the MTT should have exercised its equitable authority to consider the appeal. We disagree. The untimely petition was insufficient to invoke the jurisdiction of the MTT. The MTT does not have authority to hear a late appeal as a matter of equity. Therefore, the petition was properly dismissed. *Electronic Data Sys Corp v Flint Twp*, 253 Mich App 538, 547-548; 656 NW2d 215 (2002).

Affirmed.

/s/ Richard A. Bandstra
/s/ Joel P. Hoekstra
/s/ Stephen L. Borrello