

STATE OF MICHIGAN
COURT OF APPEALS

REBMANN PRODUCTS CORPORATION,

Petitioner-Appellant,

v

TOWNSHIP OF REDFORD and COUNTY OF
WAYNE,

Respondents-Appellees.

UNPUBLISHED
October 22, 1999

No. 205851
MTT
LC No. 220312

Before: Wilder, P.J., and Bandstra and Cavanagh, JJ.

PER CURIAM.

Petitioner appeals as of right from a Michigan Tax Tribunal order granting respondents' motion to dismiss the petition. We affirm.

Petitioner argues that the tribunal abused its discretion in dismissing its petition. In the absence of fraud, review of a decision by the Tax Tribunal is limited to determining whether the tribunal erred in applying the law or adopted a wrong principle. The tribunal's factual findings are conclusive if supported by competent, material, and substantial evidence on the whole record. *Czars, Inc v Dep't of Treasury*, 233 Mich App 632, 637; 593 NW2d 209 (1999).

The Tax Tribunal is a quasi-judicial agency, the primary function of which is to find facts and review agency decisions within its jurisdiction. *Johnston v Livonia*, 177 Mich App 200, 205; 441 NW2d 41, (1989). The tribunal's jurisdiction and powers are defined by the Tax Tribunal Act, MCL 205.701 *et seq.*; MSA 7.650(1) *et seq.* The Tax Tribunal has the authority to dismiss a petition for noncompliance with a rule of the tribunal. *Perry v Vernon Twp*, 158 Mich App 388, 392; 404 NW2d 755 (1987); *Stevens v Bangor Twp*, 150 Mich App 756, 761; 389 NW2d 176 (1986). The Tribunal's actions, however, are reviewable for abuse of discretion. *Perry, supra*; *Stevens, supra*.

The tribunal issued an order on January 25, 1996, requiring petitioner to provide more specific answers to respondents' interrogatories or produce documents related to specified questions. The order specifically provided that failure to do so could result in dismissal of the petition. Petitioner did not move for reconsideration and did not comply with the order. On April 10, 1996, the tribunal issued

an order placing petitioner in default and requiring petitioner to provide the requested discovery within fourteen days. The order further provided that petitioner could move to set aside the default; however, failure to comply with the discovery provision in the order would result in dismissal. Petitioner requested additional time, which the tribunal granted. When petitioner failed to meet the extended deadline, the tribunal dismissed the case in a November 22, 1996, order.

We conclude that the tribunal did not abuse its discretion in dismissing the petition. See *Perry, supra*; *Stevens, supra*. The tribunal gave petitioner multiple chances to provide the requested discovery, to no effect. Petitioner's contention that a less drastic sanction was warranted is without merit; even when the lesser sanction of default was imposed, and despite several warnings that noncompliance with the discovery order would lead to dismissal of the case, petitioner failed to provide the solicited materials. Although petitioner argued below that the order of January 25, 1996, was entered in error, an order entered by a court of proper jurisdiction must be obeyed even if it is clearly incorrect. *Schoensee v Bennett*, 228 Mich App 305, 317; 577 NW2d 915 (1998).

Petitioner also argues that it was denied due process by the tribunal's failure to hold an evidentiary hearing. We disagree. Due process in civil cases generally requires notice of the nature of the proceedings, an opportunity to be heard in a meaningful time and manner, and an impartial decisionmaker. *Cummings v Wayne Co*, 210 Mich App 249, 253; 533 NW2d 13 (1995). The opportunity to be heard does not require a full trial-like proceeding. *Id.* In the present case, petitioner was given ample notice that it was expected to provide the requested discovery and of the consequence of its failure to do so. Although petitioner argues that there was no "flagrant and wanton" refusal to provide the requested materials, petitioner did not claim below that its failure to comply with the tribunal's orders was accidental or involuntary. Under the facts of this case, the tribunal was not required to hold an evidentiary hearing, and petitioner was not denied due process.

Affirmed.

/s/ Kurtis T. Wilder
/s/ Richard A. Bandstra
/s/ Mark J. Cavanagh