

**STATE OF MICHIGAN**  
**COURT OF APPEALS**

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TOOL-DEX INC.,

Petitioner-Appellant,

V

DEPARTMENT OF TREASURY,

Respondent-Appellee.

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UNPUBLISHED  
November 2, 2001

No. 224893  
Tax Tribunal  
LC No. 00-264654

Before: Doctoroff, P.J., and Wilder and Chad C. Schmucker\*, JJ.

MEMORANDUM.

Petitioner appeals as of right from the Tax Tribunal's order sua sponte dismissing its appeal. The Tax Tribunal found petitioner's appeal untimely and dismissed it for lack of jurisdiction. 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 notice 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 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. Our resolution of this issue renders petitioner's remaining argument moot. *People v Greenberg*, 176 Mich App 296, 302; 439 NW2d 336(1989), lv den 433 Mich 900 (1989).

Affirmed.

/s/ Martin M. Doctoroff  
/s/ Kurtis T. Wilder  
/s/ Chad C. Schmucker

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\* Circuit judge, sitting on the Court of Appeals by assignment.