

STATE OF MICHIGAN
COURT OF APPEALS

RALPH G. SACHS,

Plaintiff-Appellant,

v

MAYOR OF DETROIT, TREASURER OF
DETROIT, ASSESSOR OF DETROIT, CITY OF
DETROIT, WAYNE COUNTY EXECUTIVE and
WAYNE COUNTY TREASURER,

Defendants-Appellees.

UNPUBLISHED

August 6, 2002

No. 231859

Wayne Circuit Court

LC No. 00-026695-CP

Before: Murray, P.J., and Sawyer and Zahra, JJ.

PER CURIAM.

Plaintiff appeals as of right from a circuit court order granting defendants' motion for summary disposition and dismissing his complaint for lack of jurisdiction. We affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

The trial court's ruling on a motion for summary disposition is reviewed de novo. *Kefgen v Davidson*, 241 Mich App 611, 616; 617 NW2d 351 (2000). In reviewing a motion brought under MCR 2.116(C)(4), this Court must determine whether the pleadings demonstrate that the defendant was entitled to judgment as a matter of law or whether the affidavits and other evidence show there was no genuine issue of material fact. *Jones v Slick*, 242 Mich App 715, 718; 619 NW2d 733 (2000).

Subject-matter jurisdiction is an absolute requirement in every case, *In re AMB*, 248 Mich App 144, 166; ___ NW2d ___ (2001), and the burden of proof is on the plaintiff to establish jurisdiction. *Citizens For Common Sense in Government v Attorney General*, 243 Mich App 43, 50; 620 NW2d 546 (2000). Subject-matter jurisdiction refers to the power of a court to act and the authority a court has to hear and determine a case. *Wayne Co Chief Executive v Governor*, 230 Mich App 258, 269; 583 NW2d 512 (1998). Whether a court has subject-matter jurisdiction is a question of law that is reviewed de novo on appeal. *Etefia v Credit Technologies, Inc*, 245 Mich App 466, 472; 628 NW2d 577 (2001).

Circuit courts are courts of general jurisdiction, and have original jurisdiction over all civil claims and remedies except where exclusive jurisdiction is vested in some other court or the circuit court is denied jurisdiction by the constitution or statute. *Farmers Ins Exchange v South*

Lyon Community Sch, 237 Mich App 235, 241; 602 NW2d 588 (1999). The Michigan Tax Tribunal (MTT) has exclusive and original jurisdiction over proceedings for (1) a direct review of a final decision, finding, ruling, determination, or order of an agency relating to assessment, valuation, rates, special assessments, allocation, or equalization under property tax laws, and (2) a refund or redetermination of a tax under property tax laws. MCL 205.731. The MTT has broad powers to remedy irregularities in assessment and valuation. *Richland Twp v State Tax Comm*, 210 Mich App 328, 336; 533 NW2d 369 (1995). It can order the payment or refund of taxes and grant other relief or issue writs, orders, or directives it deems necessary. MCL 205.732(b), (c).

The gravamen of plaintiff's complaint is that defendants improperly assessed him for back property taxes, the payment of which should be refunded. Such matters are within the exclusive jurisdiction of the MTT. MCL 205.731. The fact that plaintiff has included a claim for injunctive relief does not confer jurisdiction on the circuit court. *Wikman v Novi*, 413 Mich 617, 647-649; 322 NW2d 103 (1982). Likewise, the fact that plaintiff styled his complaint as a class action does not divest the MTT of jurisdiction. *Id.* at 649; *Sessa v State Tax Comm*, 134 Mich App 767, 771; 351 NW2d 863 (1984).

Affirmed.

/s/ Christopher M. Murray
/s/ David H. Sawyer
/s/ Brian J. Zahra