STATE OF MICHIGAN COURT OF APPEALS

CYNTHIA GAIL SAMPLES,

Plaintiff-Appellant,

UNPUBLISHED April 17, 2012

V

No. 302607

D C 1 . A 11

Oakland Circuit Court LC No. 2010-114474-CZ

Defendant-Appellee.

Before: M.J. KELLY, P.J., and FITZGERALD and DONOFRIO, JJ.

MEMORANDUM.

HUSSEIN AYACHE,

Plaintiff appeals as of right an order declaring defendant the rightful owner of real property located at 12 Jefferson Street in Pontiac, Michigan. Because plaintiff waived appellate review of her claim of error by failing to comply with the transcript requirement of MCR 7.210(B)(1)(a), we affirm.

MCR 7.210(B)(1)(a) requires the appellant to secure the filing of a transcript relevant to an appeal. Because plaintiff failed to file the transcript of the trial held on February 7, 2011, following which the trial court determined defendant to be the rightful owner of the property, she has waived appellate review of the trial court's determination. *Reed v Reed*, 265 Mich App 131, 161; 693 NW2d 825 (2005); *Myers v Jarnac*, 189 Mich App 436, 444; 474 NW2d 302 (1991).

In any event, it appears that plaintiff's argument, although difficult to decipher, lacks merit. Plaintiff appears to argue that because the property was forfeited to the Oakland County Treasurer on March 1, 2009, the December 2009 quitclaim conveyance from the bankruptcy estate to defendant's corporation was invalid because the bankruptcy estate had no property interest to transfer at that time. MCL 211.78g(1) provides, in relevant part:

Except as otherwise provided in this subsection, on March 1 in each tax year, . . . property that is delinquent for taxes, interest, penalties, and fees for the immediately preceding 12 months or more is forfeited to the county treasurer for the total amount of those unpaid delinquent taxes, interest, penalties, and fees. If property is forfeited to a county treasurer under this subsection, the foreclosing governmental unit does not have a right to possession of the property until the April 1 immediately succeeding the entry of a judgment foreclosing the property[.]

MCL 211.78g(3) allows property forfeited under this subsection to be redeemed by paying the amount of unpaid taxes, interest, penalties, and fees to the county treasurer.

It appears from the record that on December 8, 2009, defendant's corporation redeemed the property by paying the delinquent property taxes and associated fees. The following day, the trustee of the bankruptcy estate transferred the property via quitclaim deed to defendant's corporation. Therefore, it does not appear from the record that the trial court erred by determining that defendant is the rightful owner of the property.

Affirmed. Defendant, being the prevailing party, may tax costs pursuant to MCR 7.219.

/s/ Michael J. Kelly /s/ E. Thomas Fitzgerald

/s/ Pat M. Donofrio