

STATE OF MICHIGAN
COURT OF APPEALS

SHANNON FISK,

Plaintiff-Appellant,

v

STATE OF MICHIGAN, MICHIGAN
DEPARTMENT OF TREASURY, REVENUE
DIVISION,

Defendants-Appellees.

UNPUBLISHED

December 28, 1999

No. 216790

MTT

LC No. 250837

Before: Saad, P.J., and McDonald and Gage, JJ.

MEMORANDUM.

Plaintiff appeals as of right from an order of the Michigan Tax Tribunal (MTT) dismissing his appeal for lack of jurisdiction. We affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

The Department of Treasury (DOT) denied requests made by plaintiff's parents for homestead exemptions for two parcels of property in Benzie County. Plaintiff contacted the DOT and indicated that he was entitled to homestead exemptions for the years 1995 and 1996 because he was a co-owner of the parcels and had filed affidavits seeking the exemptions. The DOT informed plaintiff that it had no record of the affidavits having been filed; moreover, the assessor for Crystal Township could find no record of plaintiff having filed affidavits for the exemptions. Plaintiff appealed the decision to the MTT. The MTT dismissed the case for lack of jurisdiction, concluding that because plaintiff had not filed requests for homestead exemptions, he had not been denied the same and had no appeal rights. MCL 211.7cc(8); MSA 7.7(4z)(8).

We review a decision of the MTT to determine if the Tribunal made an error of law or applied a wrong principle. The MTT's findings of fact are final if they are supported by competent, material, and substantial evidence on the whole record. Const 1963, art 6, § 28; *National Center for Manufacturing Sciences, Inc v City of Ann Arbor*, 221 Mich App 541, 544; 563 NW2d 65 (1997).

Plaintiff argues that the MTT erred by dismissing his appeal. We disagree and affirm. An affidavit for a homestead exemption must be filed by May 1 of the year for which the exemption is sought. MCL 211.7cc(2); MSA 7.7(4z)(2). The DOT informed plaintiff that affidavits for homestead exemptions for the years 1995 and 1996 had not been filed in a timely manner. A search of the records by the assessor for Crystal Township did not produce the affidavits. An investigation by the MTT could produce no evidence that plaintiff had filed the affidavits. Plaintiff's copies of the affidavits bear no date stamp or other indicia of having been filed. We decline to consider the affidavit from the assessor for Crystal Township for the reason that it was not submitted to the MTT. MCR 7.216(A)(4); *Golden v Baghdoian*, 222 Mich App 220, 222 n 2; 564 NW2d 505 (1997). The MTT's finding that plaintiff had not timely filed for homestead exemptions, and thus had not been denied the same, was supported by the requisite evidence. Const 1963, art 6, § 28. The MTT did not err by dismissing the case for lack of jurisdiction. MCL 211.7cc(7); MSA 7.7(4z)(7).

Affirmed.

/s/ Henry William Saad

/s/ Gary R. McDonald

/s/ Hilda R. Gage