

STATE OF MICHIGAN  
COURT OF APPEALS

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LENA EDWARDS,

Petitioner-Appellant,

v

TOWNSHIP OF RICHFIELD,

Respondent-Appellee.

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UNPUBLISHED  
October 17, 2013

No. 311841  
Michigan Tax Tribunal  
LC No. 00-419482

Before: HOEKSTRA, P.J., and RONAYNE KRAUSE and BOONSTRA, JJ.

MEMORANDUM.

Following a hearing in front of the Michigan Tax Tribunal (MTT), petitioner was denied a principal residence exemption (PRE) for a home in Richfield Township for the tax years from 2006 to 2009. Petitioner appeals as of right. There is no dispute that the PRE in this matter was denied by the Department of Treasury, not by Richfield Township. Consequently, it is unnecessary for us to address the substantive merits of this matter; indeed, it would be improper to do so. We affirm.

“Whether the MTT has jurisdiction is a question of law that we review de novo.” *Kasberg v Ypsilanti Twp*, 287 Mich App 563, 566; 792 NW2d 1 (2010). The MTT has jurisdiction over “[a] proceeding for 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 the property tax laws of this state.” MCL 205.731(a). In this matter, Richfield Township simply took no action. It *could* have issued a PRE denial pursuant to MCL 211.7cc(6), but it did not. Because the MTT’s jurisdiction over the Township requires a denial or some other action to review, the MTT correctly determined that it did not have jurisdiction over the instant appeal by petitioner. Because the MTT was without jurisdiction, “any action it [took], other than to dismiss the action, [would have been] void.” *Bowie v Arder*, 441 Mich 23, 56; 490 NW2d 568 (1992); see also *Electronic Data Sys Corp v Twp of Flint*, 253

Mich App 538, 544-545; 656 NW2d 215 (2002). Therefore, the MTT could not have granted petitioner's request for the PRE for the subject property for the tax years in question.

While this may seem harsh, a lack of jurisdiction simply cannot be evaded. Affirmed.  
No costs under MCR 7.219.

/s/ Joel P. Hoekstra

/s/ Amy Ronayne Krause

/s/ Mark T. Boonstra