Court of Appeals, State of Michigan

ORDER

SCOTT THEODORE BOSGRAAF V MICHIGAN DEPARTMENT OF TREASURY

Docket No. **379979**

LC No. **26-000189**

Stephen L. Borrello, Chief Judge Pro Tem, acting under MCR 7.203(F)(1), orders:

The claim of appeal is DISMISSED for lack of jurisdiction. A taxpayer aggrieved by an assessment may file an appeal to the tax tribunal or to the court of claims, MCL 205.22(1); thereafter, a taxpayer "may take an appeal by right from *a decision of the tax tribunal or the court of claims* to the court of appeals." MCL 205.22(3) (emphasis added). Appellants herein did not file a claim of appeal in this Court from "a *decision* of the tax tribunal or the court of claims." Rather, they filed a claim of appeal directly from two, December 23, 2025 bills "for taxes due final assessment." The Court does not have jurisdiction, under any statute or court rule, over an appeal of right directly from the tax documents. MCR 7.203(A).

A true copy entered and certified by Jerome W. Zimmer Jr., Chief Clerk, on

April 15, 2026
Date

Chief Clerk