STATE OF MICHIGAN

COURT OF CLAIMS

CARGILL KITCHEN SOLUTIONS INC.,

Plaintiff,

v Case No. 26-000001-MT

MICHIGAN DEPARTMENT OF TREASURY, Hon. Sima G. Patel

Defendant.
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OPINION AND ORDER DENYING DEFENDANT'S 4/20/26 MOTION FOR SUMMARY DISPOSITION AND GRANTING PLAINTIFF'S 5/2/26 MOTION TO FILE A SECOND AMENDED COMPLAINT

MCL 205.22(1) requires a taxpayer to appeal an assessment to the Court of Claims within 90 days of its issuance. Defendant, Michigan Department of Treasury, issued the subject final assessments on September 25, 2025. The 90th day after issuance of the final assessment was Wednesday, December 24, 2025. Pursuant to MCR 1.108(1), the deadline to file plaintiff's appeal in this Court was Friday, December 26, 2025.

Plaintiff attempted to file its appeal on December 24, 2025, but was prevented from effectuating the filing due to an error in the Court's financial processing system. Unable to contact the Court because of the holiday, plaintiff filed the complaint along with a motion to waive fees. Plaintiff was very clear in the motion to waive fees that it had every intention of paying the filing fee and completed the waiver only to ensure that the Court timely received the complaint and to notify the Court of the error in the system. Staffing shortages in the Clerk's Office over the holiday

season delayed processing the complaint and motion, and correcting errors on the Court's end. These delays were no fault of plaintiff.

Defendant now moves to summarily dismiss plaintiff's action for failure to file a timely appeal. Plaintiff moves to file a second amended complaint to more fully explain this situation and support that its appeal was timely filed. As explained, plaintiff did timely file its appeal and any delays were the fault of this Court. Accordingly,

1. The Court DENIES defendant's motion for summary disposition.
2. The Court GRANTS plaintiff's motion to file a second amended complaint and accepts the accompanying complaint for filing.
3. Defendant is DIRECTED to respond to the second amended complaint no later than 4:00 p.m. on May 29, 2026.
4. This is not a final order resolving all issues in this case.

Date: May 8, 2026

Sima G. Patel
Judge, Court of Claims