# STATE OF MICHIGAN

# COURT OF CLAIMS

LATAUSHA SIMMONS,

Plaintiff,

v

Case No. 26-000034-MB

MICHIGAN TAX TRIBUNAL,

Hon. James Robert Redford

Defendant.
_____/

OPINION AND ORDER GRANTING DEFENDANT'S 4/27/26 MOTION FOR SUMMARY DISPOSITION

Plaintiff, LaTausha Simmons, is an individual taxpayer who, on May 11, 2025, requested an informal conference from the Department of Treasury to challenge the denial of her Michigan Homestead Property Tax Credit in the final assessments for years 2020 through 2024. Plaintiff alleges that Treasury failed or refused to schedule the informal conference, amounting to a constructive denial akin to a final determination.

Less than two months later, on July 2, 2025, plaintiff filed a petition with defendant, the Michigan Tax Tribunal (MTT), seeking review of the notices of assessment, which were issued on March 27 and April 10, 2025. On November 21, 2025, the MTT dismissed the petition because 1) it was premature because Treasury had yet to conduct the informal conference or reach a final determination, and 2) if meant as the initial method of seeking review, it was late because it was filed more than 60 days after receipt of the notices of assessment. The MTT's order advised

plaintiff of the right to file a motion for reconsideration or a claim of appeal in the Court of Appeals within 21 days.

Plaintiff waited until February 19, 2026 to file the current action in this Court, and filed a motion for reconsideration with the MTT on March 23, 2026, which the MTT rejected as untimely. In the suit filed in this Court, plaintiff seeks a writ of mandamus and superintending control compelling the MTT to review Treasury's constructive denial of her challenges to the 2020 through 2024 final assessments. The MTT has moved for summary disposition; plaintiff has not responded.

The Court first notes that the MTT is an administrative tribunal and the proper remedy sought is superintending control, not a writ of mandamus. See *Choe v Flint Charter Twp*, 240 Mich App 662; 615 NW2d 739 (2000). Accordingly, the Court must dismiss Count I of plaintiff's complaint.

Second, the Court concludes that it lacks jurisdiction to enter an order of superintending control against the MTT, requiring dismissal under MCR 2.116(C)(4). Pursuant to MCR 3.302(D)(1), courts have jurisdiction to issue an order of superintending control only over a lower tribunal, not a co-equal tribunal. The MTT is not an inferior tribunal to the Court of Claims, and only the Court of Appeals or Michigan Supreme Court has the authority to demand the MTT's action. The superintending control action may be brought before the Court of Appeals as an original action under MCR 3.302(D)(1). Accordingly,

1. The Court GRANTS the Michigan Tax Tribunal's motion for summary disposition.
2. The Court DISMISSES plaintiff's complaint in full and with prejudice.

3. This is a final order resolving all issues in this case.

Date: May 22, 2026

James Robert Redford
Judge, Court of Claims