STATE OF MICHIGAN

COURT OF CLAIMS

REX HUMIECKI,

Plaintiff,

v

Case Nos. 26-000072-MT; 26-000083-MT

STATE OF MICHIGAN, DEPARTMENT OF TREASURY,

Hon. Sima G. Patel

Defendant.
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ORDER OF DISMISSAL FOR LACK OF JURISDICTION

Plaintiff, Rex Humiecki, filed a complaint in this Court on April 9, 2026, to appeal from a January 9, 2026, notice of refund adjustment of his Michigan individual income tax return for tax year 2024 in Docket No. 26-000072-MT. After responding to this Court's order to show cause by filing a verified, amended complaint, plaintiff filed an identical action on April 22, 2026, in Docket No. 26-000083-MT. Under MCL 205.21a; MCL 205.22(1), a plaintiff has three options for appeal from a final determination: (1) request an informal conference with Treasury within 60 days; (2) petition for a hearing with the Tax Tribunal within 60 days; or (3) file an appeal with the Court of Claims within 90 days.

According to plaintiff's complaints, he timely submitted a "Request for Hearing/Informal Conference" of this final determination on February 13, 2026. It is clear that plaintiff chose either option 1 (informal conference) or option 2 (hearing). Plaintiff states in his complaint that as of the filing of his complaint in this Court the refund remains unpaid. He does not, however, state that

an informal conference or hearing has yet been held (according to plaintiff, he appealed little more than two months ago), or that he withdrew his request for an informal conference or hearing.

A court must entertain a challenge to its jurisdiction at any time. *O'Connell v Dir of Elections*, 316 Mich App 91, 100; 891 NW2d 240 (2016). The Court also retains the obligation to raise the issue sua sponte to ensure that it has jurisdiction over a particular action. *Id.*; *Yee v Shiawassee Co Bd of Comm'rs*, 251 Mich App 379, 399; 651 NW2d 756 (2002). Because plaintiff's appeal of the refund adjustment is pending in another forum, the Court does not have jurisdiction over these matters. For this reason, the Court dismisses plaintiff's complaints.

IT IS SO ORDERED. This is a final order and closes these cases.

Date: April 23, 2026

Sima G. Patel
Judge, Court of Claims