

## FILING INSTRUCTIONS FOR ANSWER TO NON-PROPERTY TAX APPEAL

Please follow these instructions for filing an Answer to a Small Claims Non-Property appeal. For questions that are not answered in these instructions, see the Tribunal's website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) or contact the Tribunal at 517-636-7551.

**Respondent's Contact Information:** "Respondent" is the party or parties filing the answer to the appeal. *If there is more than one respondent, use an additional sheet of paper to provide the name, address and daytime phone number for each respondent.*

**Respondent's Attorney/Authorized Representative's Contact Information:** Respondent does not have to be represented by an attorney or authorized representative to file an Answer to an appeal with the Tribunal. If Respondent is using an attorney or authorized representative, provide all information requested on the answer form. If the Respondent elects to have an attorney or authorized representative, only the attorney or authorized representative will receive notices and documents from the Tribunal.

**Please Explain Your Response to this Appeal:** Provide the basis of Respondent's answer to the property tax appeal and any necessary explanation.

### Assessment Information:

- **Type of Tax Assessment(s):** Indicate the type of tax assessed.
- **Assessment Number(s):** From the Final Notice of Assessment, provide the assessment number and the tax, interest and penalty for **each** assessment number that is appealed. Use a separate sheet of paper if necessary.
- **Check what action prompted this appeal:** Indicate what document or action occurred to cause Petitioner to appeal the tax due. Please, check only one.
- **If "other", please explain:** If you selected "other" above, please describe the action which prompted this appeal.
- **List the Amounts being levied:** Provide the amount of tax, interest and penalty due for each assessment number being appealed. Use a separate sheet of paper if necessary.
- **List the refund sought:** Provide the amount of tax, interest and penalty that Petitioner believes should be refunded.
- **List your Contentions:** Provide Respondent's belief of the amount of tax, interest and penalty due for each assessment number being appealed. Use a separate sheet of paper if necessary.

**Signature: Signature is required.** Respondent must sign this form, unless represented by an attorney or authorized representative. If using an attorney or authorized representative, **only** the attorney or authorized representative must sign.

**REMEMBER:** You must submit the *original, signed completed Answer*, with any attachments to the Tribunal. Pursuant to TTR 279, Respondent is required to submit a copy of the final notice of assessment or other order being appealed. You must send a copy of the Answer and *any* attachments to Petitioner. The party who files the answer shall also file with the tribunal a statement attesting to the service of the answer on the opposing party or parties or their attorney or authorized representative. The statement shall specify who was served with the answer and the date and

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method by which the answer was served. ***Failure to send a copy of the Answer to Petitioner may result in the conducting of a default hearing. Failure to send a copy of the attachments to Petitioner at least 21 days in advance of the hearing may result in the exclusion of the attachments.*** The Tribunal will send a notice of hearing to the parties no less than 45 days in advance of the hearing. To check the status of your appeal, visit our website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).