

FILING INSTRUCTIONS FOR ANSWER TO PRINCIPAL RESIDENCE/QUALIFIED AGRICULTURAL APPEAL

Please follow the instructions for filing an Answer to a small claims principal residence/qualified agricultural appeal. For questions that are not answered in these instructions, see the Tribunal's website at 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.

Subject Property Information:

- **Parcel Identification number:** Each parcel number being appealed must be listed. Please use a separate sheet if necessary.
- **Are the parcels listed by Petitioner contiguous or adjoining?** Please indicate whether the parcels appealed are contiguous or adjoining. If not all parcels are contiguous or adjoining, please list the parcels that are adjoining.
- **Classification of Property:** Provide the classification of the property being appealed.

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

Jurisdictional Issues:

- **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 you checked "other" above:** If you selected "other" above, please describe the action which prompted this appeal.
- **If Petitioner is appealing from a Board of Review denial, check which board of Review took action:** Indicate which Board of Review took action.
- **List the date the denial was issued:** Please indicate the date that the denial was mailed to Petitioner.
- **List the year(s) denied:** List the tax year(s) for which the exemption was denied.

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 notice or action taken by the local board of review. 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

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shall specify who was served with the answer and the date and 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.