

## FILING INSTRUCTIONS FOR ANSWER TO PROPERTY TAX APPEAL

Please follow these instructions for filing an Answer to a small claims property appeal. For any questions that are not answered in these instructions please see the Tribunal's website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) or contact our office 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(s):** Please list the parcel number(s) under appeal. Please use a separate sheet if necessary.
- **Does the subject property have a Principal Residence Exemption of 50% or more?** Please indicate whether the subject has a PRE of 50% or more for the tax year(s) at issue.
- **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 property.

**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:

#### IF PETITIONER IS APPEALING THE TRUE CASH AND/OR TAXABLE VALUES OR SEEKS AN EXEMPTION:

- **Did Petitioner protest the assessment at a Board of Review:** Indicate whether Petitioner protested the assessment to the Board of Review.
- **If Yes, check which board of Review Petitioner attended:** If Petitioner protested the assessment at a Board of Review, indicate in which month Petitioner attended the Board of Review.
- **Was the assessment change notice properly sent to Petitioner prior to the March Board of Review?** Please indicate whether the assessment change notice was sent to Petitioner before the March Board of Review and attach a copy of the public record indicating the last known address for the mailing of the notice and proof documenting the date the notice was mailed for each parcel being appealed.
- **If the July or December Board of Review revised the assessment(s) at issue, did it have authority?** If the July or December Board changed the assessment, please indicate whether the Board had authority and cite the authority.
- **Were the assessment(s) at issue established as the result of a clerical error or mutual mistake of fact?** Please indicate whether the assessments were the result of either a clerical error or mutual mistake of fact, and if so, please explain.
- **Is Petitioner appealing from a State Tax Commission Order?** Please indicate whether Petitioner is appealing from the issuance of a State Tax Commission Order and list the date the Order was issued.

## Filing Instructions for Answer to Property Tax Appeal

Page 2 of 2

- **What statutory section did Petitioner request the subject property be exempt?** If an exemption was requested, please indicate under what statutory section the exemption was requested.

### **IF PETITIONER IS APPEALING THE UNCAPPING OF TAXABLE VALUE:**

- **When was the Notice of Uncapping issued?** Please indicate the date that the Notice of Uncapping was sent to Petitioner.
- **Under what statutory section was the taxable value uncapped?** Please indicate which statutory provision relied upon to uncap the subject property.

### **IF PETITIONER IS APPEALING FOR A POVERTY EXEMPTION**

- **Did Petitioner request a poverty exemption at the Board of Review?** Indicate whether Petitioner requested a poverty/hardship exemption at the Board of Review.
- **If Yes, check which Board of Review Petitioner attended:** If Petitioner requested a poverty exemption at a Board of Review, indicate which month the exemption was requested at the Board of Review.
- **Year under appeal:** List the year(s) being appealed.
- **List the date the Board of Review denied Petitioner's poverty exemption:** Please indicate the date that the denial was mailed to Petitioner.

### **Valuation Information:**

- **Parcel Number:** Each parcel number being appealed must be listed. Please use a separate sheet if necessary.
- **Current Assessed Value as established by the Board of Review:** Provide the current state equalized value (which is 50% of the true cash value), for the year(s) under appeal. Please use a separate sheet of paper, if necessary.
- **Current Taxable Value as established by the Board of Review:** Provide the current taxable value, for the year(s) under appeal.
- **What do you believe is the fair market value?** List Respondent's belief of the value of the property, for each tax year at issue.
- **What do you believe is the taxable value?** List Respondent's belief of the taxable value of the property, for each tax year at issue.

**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 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](http://www.michigan.gov/taxtrib).