

FILING INSTRUCTIONS FOR ANSWER TO SPECIAL ASSESSMENT APPEAL

Please follow the instructions for filing an Answer to a small claims special assessment 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.

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:

- **Parcel Identification Number(s):** Please provide the parcel number(s) of the property under appeal. Please use a separate sheet of paper if necessary.
- **Did Petitioner protest the assessment the hearing held to confirm the special assessment roll:** Indicate whether Petitioner protested at the hearing to confirm the special assessment roll.
- **What was the date of the hearing held to confirm the special assessment roll:** Please indicate the date the hearing was held.
- **How many years is the special assessment being levied:** List the number of years the assessment is to be levied for.
- **What is the total amount of the special assessment being levied:** Please indicate the total value of the special assessment levied.
- **What is the basis for the special assessment:** Please indicate under what authority the special assessment was levied and cite the applicable statutory provision.

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 indicate the statutory authority under which the special assessment district was created in its answer and attach a copy of the resolution confirming the special assessment roll. 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.