

FILING INSTRUCTIONS FOR PRINCIPAL RESIDENCE/QUALIFIED AGRICULTURAL APPEAL

Please follow these instructions for filing a small claims principal residence/qualified agricultural denial appeal. For any questions that are not answered in these instructions please see the Tribunal's website at www.michigan.gov/taxtrib or contact our office at 517-373-3003.

Line 1. The "petitioner" is the party or parties filing the appeal. If there is more than one petitioner, use an additional sheet of paper to provide the name, address and daytime phone number for each petitioner.

Line 2. The petitioner does not have to be represented by an attorney or agent to file an appeal with the Tribunal. If the petitioner is using an attorney or agent, that attorney's or agent's name, address and daytime phone number must be provided. If the petitioner elects to have an attorney or agent, only the attorney or agent will receive documents from the Tribunal. The attorney or agent will also be the person required to appear at the hearing.

Line 3. Provide the classification of property being appealed.

Line 4. Provide the name of the county and city or township in which the property is located.

Line 5. Specify the unit of government that denied the principal residence exemption or the qualified agricultural exemption. This will be indicated in the upper right corner of the Denial and may be the Department of Treasury, or the city, township, or county where the property is located.

Line 6. Indicate whether petitioner protested the Denial of the exemption to the Board of Review. If you did not protest to the Board of Review, provide the reason(s) for not doing so. Provide a copy of the Notice of Denial, or if you are claiming that the Notice of Denial was not properly sent to you, provide a copy of the first notice you received informing you of the denial.

Line 7. This form covers both principal residence and qualified agricultural exemption appeals. Select the one that applies.

Line 8. You must list each parcel number being appealed, and the year being appealed. Please use a separate sheet if necessary.

Line 9. Provide the reason(s) in support of your contention that the property is entitled to the exemption.

Line 10. The filing fee for an appeal of the denial of a principal residence exemption or qualified agricultural exemption is \$25.00. Make check payable to the State of Michigan.

Line 11. Petitioner must sign this form, unless represented by an attorney or agent. If using an attorney or agent, **only** the attorney or agent must sign.

REMEMBER: Provide to the Tribunal *the original and a copy* of the completed petition, including two copies of any attachments. **Failure to provide an original and a copy of your documents will delay processing of your appeal.** The Tribunal will forward an Answer form and a copy of the petition, with any attachments, to the appropriate unit of government (respondent). The respondent will have an allotted period of time to respond, after which time the case will be ready for a hearing. The Tribunal will send a notice of hearing to the parties approximately 30-45 days in advance. To check the status of your appeal, visit our website at www.michigan.gov/taxtrib.