

FILING INSTRUCTIONS FOR SPECIAL ASSESSMENT APPEAL

Please follow these instructions for filing a small claims special assessment appeal. For any questions not answered here, please see the Tribunal's website: 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 required to appear at the hearing.

Line 3. Provide the location of the property being specially assessed, including the county and city or township.

Line 4. If the City or Township where the property is located is not the entity who levied the Special Assessment, specify the name of the Special Assessment District, for example, "Jones Lake Improvement Board."

Line 5. (A) Provide the date of the hearing held to confirm the special assessment roll. **(B)** Indicate whether petitioner protested at the hearing held to confirm the special assessment roll. If petitioner did not protest at the hearing, provide the reason(s) for not protesting. **(C)** Specify whether the petition is being filed within 35 days of the confirmation hearing.

Line 6. Provide the reason for this appeal.

Line 7. Provide information regarding the special assessment being appealed: List each parcel ID number and the amount of the Special Assessment as levied.

Line 8. Provide the reasons for your appeal, using a separate sheet of paper if necessary.

Line 9. The filing fee for a Special Assessment appeal is \$100.00. Make the check payable to State of Michigan.

Line 10. Petitioner must sign this form, unless represented by an agent or attorney. 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.