

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 517-636-7551. **Mail the completed form and filing fee to: Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909.**

Petitioner's Contact Information: "Petitioner" is the person or business 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.*

Petitioner's Attorney/Authorized Representative's Contact Information: The petitioner does not have to be represented by an attorney or authorized representative to file an appeal with the Tribunal. If the petitioner is using an attorney or authorized representative, provide all information requested on the petition. If the petitioner 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:** The parcel number(s) being appealed must be listed.
- **Type of Special Assessment:** Indicate the subject of or reason for the special assessment. 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."
- **Classification of Property:** Provide the classification of the property being appealed.
- **Property Address:** Provide the address of the property being appealed.
- **Taxing Authority:** Provide the name of the city **OR** township (not both) in which the property is located.

Please Explain the Reason for this Appeal: Explain the reason(s) you are appealing.

Jurisdictional Issues:

- **Did you protest the assessment at the hearing held to confirm the special assessment roll:** Indicate whether Petitioner protested at the hearing to confirm the special assessment roll.
- **If Yes, what was the date of the hearing held to confirm the special assessment roll:** If Petitioner protested the hearing, indicate the date the hearing was held.
- **If No, please explain:** If Petitioner did not protest at the hearing, explain the reason(s) why a protest was not made.
- **How many years is the special assessment being levied?** List the number of years the assessment is to be levied for.

Signature: Signature is required. Petitioner 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.

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

REMEMBER: You must submit the *original, signed completed petition form* to the Tribunal. You should also keep a copy for yourself. Pursuant to TTR 277, Petitioner is required to submit a copy of the resolution confirming the special assessment roll, if available. Further, it is **your responsibility** to provide the opposing party (i.e., unit of government, etc.) with a copy of any attachments submitted with the original, signed completed petition form. The Tribunal **will not** forward a copy of any attachments to the respondent (i.e.,

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opposing party). More importantly, ***failure to provide the copies to the respondent at least 21 days in advance of the hearing may result in the exclusion of the attachments.***

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 45 days in advance of the hearing. To check the status of your appeal, visit our website at www.michigan.gov/taxtrib.