

FILING INSTRUCTIONS FOR PROPERTY TAX APPEAL

Please follow these instructions for filing a small claims property tax appeal. If more room is needed on your petition, use a separate sheet of paper. For questions that are not answered in these instructions, please refer to the Tribunal's website at 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:

- **How many parcels are you appealing?** Please list the number of parcels under appeal.
- **Are they contiguous or adjoining?** If multiple parcels are being appealed, please indicate whether the parcels are adjoining.
- **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.

Check which of the following you are appealing: Provide the reason(s) for your appeal. **True cash value** is the property's "usual selling price" or market price. **Taxable Value** is the lesser of the property's State Equalized Value or its capped value. Taxable value may only increase by the rate of inflation or 5% (whichever is less) in a given year, unless there are additions to the property. Check all that apply.

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

Jurisdictional Issues:

- **Did you 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 you attended:** If Petitioner protested the assessment at a Board of Review, indicate which month you attended the Board of Review.
- **If No, please check the applicable reason(s):** If Petitioner did not attend a Board of Review, please indicate why a protest was not made at a Board of Review.
- **Did you 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 you attended:** If Petitioner requested a poverty exemption at a Board of Review, indicate which month the exemption was requested at the Board of Review.
- **If No, please explain:** If Petitioner did not request a poverty exemption at a Board of Review, explain the reason(s) the poverty exemption was not requested at a Board of Review.
- **List the date the Board of Review denied your poverty exemption:** Provide the date listed on the Board's denial.
- **Year(s) under appeal:** List the year(s) being appealed.

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Valuation Information for Each Parcel under Appeal:

- **Parcel Number:** Each parcel number being appealed must be listed. Please use a separate sheet if necessary.
- **Classification of Property:** Provide the classification of the property being appealed.
- **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. (NOTE: this information can be found on the Notice of Assessment or from the decision of the Board of Review). Please use a separate sheet of paper, if necessary. **If multiple parcels are being appealed, a separate petition must be filed for each non-adjoining parcel being appealed.**
- **Current Taxable Value as established by the Board of Review:** Provide the current taxable value, for the year(s) under appeal. (NOTE: this information can be found on the Notice of Assessment or from the decision of the Board of Review).
- **What do you believe is the fair market value?** List Petitioner's belief of the value of the property, for each tax year at issue. If a parcel is being appealed for multiple years, provide the information for each year, for each parcel under appeal. Please use a separate sheet of paper, if necessary.
- **What do you believe is the taxable value?** List Petitioner's belief of the taxable value of the property, for each tax year at issue. Please use a separate sheet of paper, if necessary.

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: If the property at issue has a principal residence exemption of 50% or more for the tax year at issue, no fee is required. Otherwise, use the worksheet on the petition form to determine the fee. Add \$25 for each adjoining parcel that you own and are appealing, not to exceed a total fee of \$1,000. If there is more than one adjoining parcel under appeal, use the parcel with the highest "SEV in contention" for the base fee. There is no fee for filing a poverty exemption appeal. However, if you are filing both a valuation and poverty exemption appeal, you must still pay the filing fee due for the valuation portion if appropriate. Make 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 provide a copy of the notice or action taken by the local board of review, 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., 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 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.