

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 517-636-7551. **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.*

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:** Each parcel number being appealed must be listed. Please use a separate sheet if necessary.
- **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.
- **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.

Check which of the following you are appealing: This form covers both principal residence and qualified agricultural exemption appeals. Select the one that applies.

Please Explain the Reason for this Appeal: Provide the reason(s) in support of your belief that the property is entitled to the exemption.

Jurisdictional Issues:

- **Check what action prompted this appeal:** Indicate what document or action occurred to cause you to appeal the tax due. Please, check only one.
- **If you are appealing from a Board of Review denial, check which board of Review you attended:** Indicate which month you attended the Board of Review.
- **List the date the Board of Review or the Dept. of Treasury denied your Principal Residence Exemption:** Provide the date listed on the denial.
- **If you checked "other" above:** If you selected "other" above, please describe the action which prompted this appeal.
- **List the date the denial was issued:** Provide the date listed on the denial.
- **List the year(s) denied:** List the year(s) being appealed.

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.

Filing Instructions for Principal Residence/Qualified Agricultural Appeal

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Fee Information: 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.

REMEMBER: You must submit the *original, signed completed petition form* to the Tribunal. You should also keep a copy for yourself. Pursuant to TTR277, Petitioner shall provide a copy of the notice or action taken by the local board of review shall be attached, 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.