

FILING INSTRUCTIONS FOR PRINCIPAL RESIDENCE/QUALIFIED AGRICULTURAL APPEAL

Please follow the instructions for filing a small claims principal residence/qualified agricultural appeal. For any questions that are not answered in these instructions please see the Tribunal's website at www.michigan.gov/taxtribunal 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, you **must** 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, you **must** provide that attorney or agent's name, address and daytime phone number. If the petitioner elects to have an attorney or agent, **only** the attorney or agent will receive notices and orders 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.

Line 4. Provide the name of the county in which the property is located. Provide the name of the city or township in which the property is located. Please circle either city **or** township to designate the type of the local unit of government. Provide the **name** of the local school district in which the property is located.

Line 5. You **must** indicate whether you protested the Denial of the exemption to the Board of Review. If you did not protest to the Board of Review, you **must** provide the reason(s) for not doing so. You **must also** provide a copy of the Final Notice of Denial, or if you are claiming that the Final Notice of Denial was not properly sent to you, you **must** provide a copy of the first notice you received informing you of the denial.

Line 6. This form covers both principal residence and qualified agricultural exemption appeals. Select the one that applies.

Line 7. You must list each parcel number. You must also list, for each parcel, the year(s) at issue. Please use a separate sheet if necessary.

Line 8. You must indicate who denied this Exemption.

Line 9. You must provide the reason(s) in support of your content ion that the property is entitled to the exemption.

Line 10. The filing fee for this appeal is \$25.00, plus \$5.00 for each vacant, adjoining parcel (if any). 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: You must provide to the Tribunal: the original and a copy of the completed petition, both with attachments. The Tribunal will then forward an answer form and a copy of your petition with attachments to the appropriate unit of government (respondent). The respondent will have an allotted period of time to respond. Once this time has passed the case will be ready for the scheduling of a hearing. The Tribunal will send a notice of hearing to parties prior to the scheduled hearing date.

To check the status of your appeal, check our website at www.michigan.gov/taxtribunal.