

## **State Tax Commission How to File a Classification Appeal**

**State Tax Commission (STC) Form 2167, Property Owner Petition for Change of Property Classification** is filed by a property owner to appeal the classification of their property. Prior to an appeal to the State Tax Commission, the property owner must have appealed to their local March Board of Review.

### **Common problems in filling out Form 2167 include:**

- Submitting an outdated petition. The most current version is required to be submitted. Please make sure you check the STC website for the correct petition form.  
[www.michigan.gov/statetaxcommission](http://www.michigan.gov/statetaxcommission)
- Submitting Form 2167 for a property valuation or exemption dispute. Valuation disputes must be appealed to the Michigan Tax Tribunal. More information can be found at [www.michigan.gov/tax\\_trib](http://www.michigan.gov/tax_trib).
- Omitting documentation that is required to be included with the petition. Specifically, the petition to the March Board of Review and current photographs of the appealed property.

**To avoid delays in processing or missing the June 30 submission deadline, please check the following items prior to submitting the Petition to the STC:**

- Does the petition include all the property owner information?
- If an attorney or agent is used, is the authorization letter and contact information included?
- Is the property information fully completed; including acreage, location, taxable value, and parcel code number?
- Is the current year property classification and requested property classification identified? Please note: these are the only options for property classification.
- Is a detailed reason(s) included that may be reviewed to support your request for classification change?
- If the property includes multiple uses, are all uses fully described and the percentage of each indicated?
- Is the petition signed by the property owner or authorized attorney or agent?
- Is the completed Petition to March Board of Review document included as required?

STC Use Only	
Petition Number	Year

## Property Owner Petition for Change of Property Classification


This petition is issued under the authority of the Public Act 206 of 1893, Michigan Compiled Law 211.34c. Filing is mandatory.

**Instructions:** This petition must be completed in its entirety. Incomplete petitions will be returned unprocessed. All Petitions for Change of Property Classification must be received by the State Tax Commission by June 30 of the current year as mandated by MCL 211.34c. A separate petition form must be filed for each parcel being appealed. **If you disagree with the decision of the Board of Review regarding valuation or exemption, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).**

**Note:** The Petition for Change of Property Classification form and supporting documentation will be the only information that will be considered by the State Tax Commission for review of this classification appeal, as in accordance with MCL 211.34c which states: "The State Tax Commission shall arbitrate the petition based on the written petition and the written recommendations of the assessor and the State Tax Commission staff." **Property Owners will not be afforded an opportunity to present their appeal in person.**

Property Owner Information		Attorney or Agent Information (if applicable)	
Property Owner Name (First, Initial, and Last) John Doe		Name (First, Initial and Last)	
Street Address 1234 Anywhere Street		Street Address	
City Lansing	State MI	City	State
ZIP Code 48909	Telephone Number (517) 335-3429	ZIP Code	Telephone Number
<b>Property Information (This petition is a request for change in classification for the property described below.)</b>			
Number of Acres 80	County Ingham	Name of Local Unit Lansing	City/Township/Village Township
Current Year Taxable Value 95,000		Parcel Code Number 12-345-67-89-0	
<b>Current Year Property Classification</b>			
<input type="checkbox"/> Agricultural Real	<input type="checkbox"/> Industrial Real	<input type="checkbox"/> Timber-Cutover Real	
<input type="checkbox"/> Agricultural Personal	<input type="checkbox"/> Industrial Personal	<input type="checkbox"/> Utility Personal	
<input type="checkbox"/> Commercial Real	<input checked="" type="checkbox"/> Residential Real	<input type="checkbox"/> Developmental Real	
<input type="checkbox"/> Commercial Personal	<input type="checkbox"/> Residential Personal		
<b>Requested Property Classification</b>			
<input checked="" type="checkbox"/> Agricultural Real	<input type="checkbox"/> Industrial Real	<input type="checkbox"/> Timber-Cutover Real	
<input type="checkbox"/> Agricultural Personal	<input type="checkbox"/> Industrial Personal	<input type="checkbox"/> Utility Personal	
<input type="checkbox"/> Commercial Real	<input type="checkbox"/> Residential Real	<input type="checkbox"/> Developmental Real	
<input type="checkbox"/> Commercial Personal	<input type="checkbox"/> Residential Personal		
<b>List the Specific Reasons that Support the Request for Change in Property Classification (attach separate pages if necessary.)</b>			
I believe my property should be classified agricultural. I have 80 acres, of which 70 are actively farmed. I rotate crops annually, this year I planted corn, and I farm this property every year. I provided an aerial photo that shows the property in the spring. There are 5 out-buildings that I use for agricultural purposes including; storage of farm equipment such as tractors, and a chicken coup. There is an old farm house that we built in 1915 and has a true cash value of \$33,000 according to our assessor.			



Does the total usage of the property include more than one usage?	
<input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, what are the uses and approximate percentage of each. Residential use: 10% Agricultural use: 90%	
<b>Additional Classification Appeal Documentation:</b> Additional documentation must accompany the Taxpayer Petition for Change of Property Classification. This includes a copy of the classification appeal to the March Board of Review, the classification appeal decision from the March Board of Review, as well as current photographs of the property being appealed showing the use or uses of the property. Failure to provide required documentation will result in the petition for classification change to be returned to the petitioner unprocessed. This could result in an untimely filing by the taxpayer and the inability of the State Tax Commission to process an appeal for the current tax year.	
I have included a copy of the classification appeal to the March Board of Review <input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No	
Date of Protest to March Board of Review 3-12-2013	Classification Approved by the March Board of Review Residential Real
I have included current photographs showing the use or uses of the appealed property <input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Certification:</b> The undersigned completing this petition certifies that to the best of his/her knowledge, no information contained herein, or in the attachments hereto, is false in any way and that all of the information is truly descriptive of the property for which this petition is being submitted. Further, the undersigned is aware that, if any statement or information provided is untrue, the petition for change of property classification may be denied.	
Signature of Property Owner 	Date 5/30/2013
Printed or Typed Name John Doe	

**Submit the original and one copy of the completed petition and required attachments to:**

State Tax Commission  
 PO Box 30471  
 Lansing, MI 48909-7971

## Petition to Board of Review

L-4035

This form is issued under the authority of P.A. 206 of 1893, as amended. Filing is voluntary, however you may not appeal to the Michigan Tax Tribunal or the State Tax Commission unless you first protest to the Board of Review.

### TO BE COMPLETED BY OWNER OR OWNER'S AGENT

Owner's Name (Please Print or Type) John Doe	Petitioner's Name (If Other than Owner. Please Print or Type)
Township or City Lansing Township	County Ingham

The undersigned protests the assessed value and/or the tentative taxable value and/or the property classification and/or the qualified agricultural property exemption of the following described property:

Property Identified (Parcel code required. Property address & legal description optional) 1234 Anywhere Street, Parcel Number 12-345-67-89-0
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**Protested Item**    ☐ Assessed Value    ☐ Tentative Taxable Value    ☒ Classification    ☐ Qualified Agricultural Property Exemption

### 1. PROTEST OF ASSESSMENT

(Complete this section for a protest of assessed value and/or tentative taxable value)

Assessed Amount	Owner's Estimate of True Cash Value	Tentative Taxable Value	Year
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### 2. PROTEST OF CLASSIFICATION

(Complete this section for a request to change the classification. The Board of Review must make their decision regarding classification in accordance with Section 211.34c of the Michigan Compiled Laws. The Board of Review shall not be influenced by the effect that a particular classification has on that property's status as a homeowner's principal residence or qualified agricultural property.)

Classification of property on this year's assessment roll Residential Real			
Classification should be (check one of the following):			
<input checked="" type="checkbox"/> Agricultural	<input type="checkbox"/> Industrial	<input type="checkbox"/> Timber Cutover	<input type="checkbox"/> Utility (Personal Property Only)
<input type="checkbox"/> Commercial	<input type="checkbox"/> Residential	<input type="checkbox"/> Developmental	

### 3. PROTEST OF EXEMPTION FOR QUALIFIED AGRICULTURAL PROPERTY

(If the assessor has denied or changed the percentage of the exemption from the 18 mills of local school operating tax for qualified agricultural property, the owner may appeal this action to the March Board of Review. THE BOARD OF REVIEW HAS NO AUTHORITY TO CONSIDER OR ACT UPON THE EXEMPTION FROM THE 18 SCHOOL OPERATING MILLS FOR HOMEOWNER'S PRINCIPAL RESIDENCE PROPERTIES.)


Percent qualified agricultural exemption granted by assessor (Enter 0 if exemption denied)	Percent qualified agricultural exemption requested by owner (Enter 100 if full exemption requested)
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### 4. REASON FOR PROTEST

State reason(s) for protest of assessed value and/or the tentative taxable value and/or classification and/or qualified agricultural property exemption

I believe my property should be classified agricultural. I have 80 acres, of which 70 are actively farmed. I rotate crops annually, this year I planted corn, and I farm this property every year. I provided an aerial photo that shows the property in the spring. There are 5 out-buildings that I use for storing farm equipment and a chicken coup.

### CERTIFICATION

Signature 	Date 3-12-2013
Address 1234 Anywhere Street, Lansing, MI 48909	Phone Number (517) 335-3429



**FOR BOARD OF REVIEW USE ONLY**

INSTRUCTIONS: Incorporate a copy of this form and the assigned number in the Board of Review minutes.

Petition Number  
13-20Parcel Code  
12-345-67-89-0**1. ASSESSED VALUE**Disposition by Board of Review. The Board of Review **must** state the reason for its action below.☐ Denied ☐ Assessed Value Changed From \_\_\_\_\_ to \_\_\_\_\_

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative assessed value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

**2. TENTATIVE TAXABLE VALUE**Disposition by Board of Review. The Board of Review **must** state the reason for its action below.☐ Denied ☐ Tentative Taxable Value Changed From \_\_\_\_\_ to \_\_\_\_\_

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909. Commercial Real, Industrial Real, Developmental Real, Commercial Personal, Industrial Personal and Utility Personal Property may be appealed by May 31. Agricultural Real, Residential Real, Timber-Cutover Real and Agricultural Personal Property may be appealed by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

**3. CLASSIFICATION**Disposition by Board of Review. The Board of Review **must** state the reason for its action below.☒ Denied ☐ Classification Changed From \_\_\_\_\_ to \_\_\_\_\_

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☒ No AB Initials Member: ☐ Yes ☒ No CD Initials Member: ☐ Yes ☒ No EF Initials

Reason for board action

We do not believe over 50% of the value is in the agricultural portion of the property per MCL 211.4c(5).

If you disagree with the decision of the Board of Review regarding classification, you may appeal by sending Form 2167 to the State Tax Commission at P.O. Box 30471, Lansing, MI 48909 by June 30.

**4. QUALIFIED AGRICULTURAL PROPERTY EXEMPTION**Disposition by Board of Review. The Board of Review **must** state the reason for its action below.☐ Exemption Request Denied ☐ Exemption percent modified from \_\_\_\_\_ % to \_\_\_\_\_ %

Record of vote - Board or three member committee of board

Chairperson: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials Member: ☐ Yes ☐ No \_\_\_\_\_ Initials

Reason for board action

If you disagree with the decision of the Board of Review regarding tentative taxable value, you may appeal that decision by filing a petition with the Michigan Tax Tribunal at P.O. Box 30232, Lansing, MI 48909 by July 31. The petition must be filed on a Michigan Tax Tribunal form or a form approved by the Michigan Tax Tribunal. Michigan Tax Tribunal forms are available at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib).

**5. ADJOURNMENT**

Date of Final adjournment of Board of Review

3-14-2013

Board of Review Secretary Signature



Date

3-12-2013







