

**MICHIGAN TAX TRIBUNAL – SMALL CLAIMS DIVISION
PROPERTY TAX APPEAL PETITION FORM
PRINCIPAL RESIDENCE / QUALIFIED AGRICULTURAL EXEMPTION**

MOAHR DOCKET NO. _____

Section 1: Petitioner's Contact Information

First Name/Company Name	M.I.	Last Name
Mailing Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number	Fax Number	
E-mail Address		

Section 2: Petitioner's Attorney/Authorized Representative's Contact Information

First Name	M.I.	Last Name
Firm Name (if any)		
Address (No., Street, P.O. Box or Rural Route)		
City or Town	State	ZIP Code
Telephone Number	Fax Number	
E-mail Address		

Section 3: Subject Property Information

Parcel Identification Number:			
How many parcels are you appealing?		Are they contiguous or adjoining? <input type="checkbox"/> Yes <input type="checkbox"/> No *If no, you must file separate appeals for each parcel	
Classification of Property: Real <input type="checkbox"/> Personal <input type="checkbox"/> (check one)			
Agricultural <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Residential <input type="checkbox"/> Timber-Cutover <input type="checkbox"/> Developmental <input type="checkbox"/> Utility <input type="checkbox"/> (check one)			
Property Address (No., Street)			
City or Town	County	State	ZIP Code
Taxing Authority (City or Township)			

Section 4: Check which of the following you are appealing (check all that apply)

Principal Residence Exemption

Qualified Agricultural Exemption

Section 5: Please Explain the Reason for this Appeal

Section 6: Jurisdictional Issues

Check what action prompted this appeal:

Notice of Denial of Principal Residence Exemption was issued Denial by Board of Review Denial by Dept. of Treasury
 Other

If you are appealing from a Board of Review denial, check which Board of Review you attended: March July December

List the date the Board of Review or the Dept. of Treasury denied your Principal Residence Exemption:

If you checked "other" above please explain:

List the date the denial was issued (see Notice of Denial of Principal Residence Exemption or Board Denial):

List the year(s) denied:

Signature:

Petitioner's Signature:

/s/

Attorney or Authorized Representative's Signature:

/s/

Fee Information

A fee of \$25.00 is required for the filing of a Principal Residence Exemption or Qualified Agricultural Exemption Appeal.

**PAPER FILING INSTRUCTIONS FOR PRINCIPAL RESIDENCE/QUALIFIED
AGRICULTURAL EXEMPTION APPEAL
PLEASE KEEP INSTRUCTIONS FOR YOUR RECORDS**

Please follow these instructions for printing and filing a small claims principal residence/qualified agricultural exemption appeal. For any questions that are not answered in these instructions please see the Tribunal's website at www.michigan.gov/taxtrib or contact the Tribunal at 517-335-9760.

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, business, or entity filing the appeal. Please provide the name, address and daytime phone number for the petitioner. 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 the name, address and daytime phone number for the attorney or authorized representative. 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.

IMPORTANT: If the contact information for Petitioner, or the attorney or authorized representative if listed, includes an email address, **the Tribunal will use that email address to electronically serve all future notices, orders, decisions, and other correspondence issued by the Tribunal.** A request by Petitioner or Petitioner's attorney or authorized representative to opt out of electronic service once an email address is provided must be made in writing.

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.

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. If filing multiple appeals or petitions, please note that a separate payment (i.e., cash, check, money order, or other draft payment) must be made for each individual appeal or petition. See TTR 205.

REMINDERS:

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 shall provide the Tribunal a copy of the notice or action taken by the local board of review or other unit of government.

It is ***your responsibility*** to provide the opposing party (i.e., unit of government) 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). **TTR 287 states that 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 and click on the “Docket Search” option.