

**MICHIGAN TAX TRIBUNAL – SMALL CLAIMS DIVISION
PROPERTY TAX APPEAL PETITION FORM
SPECIAL ASSESSMENT**

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:			
Type of Special Assessment:			
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)			

PAPER FILING INSTRUCTIONS FOR SPECIAL ASSESSMENT APPEAL
PLEASE KEEP INSTRUCTIONS FOR YOUR RECORDS

Please follow these instructions for printing and filing a small claims special assessment 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:** The parcel number(s) being appealed must be listed.
- **Type of Special Assessment:** Indicate the subject of or reason for the special assessment. If the City or Township where the property is located is not the entity who levied the Special Assessment, specify the name of the Special Assessment District, for example, "Jones Lake Improvement Board."
- **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.

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

Jurisdictional Issues:

- **Did you protest the assessment at the hearing held to confirm the special assessment roll:** Indicate whether Petitioner protested at the hearing to confirm the special assessment roll.
- **If Yes, what was the date of the hearing held to confirm the special assessment roll:** If Petitioner protested the hearing, indicate the date the hearing was held.

- **If No, please explain:** If Petitioner did not protest at the hearing, explain the reason(s) why a protest was not made.
- **How many years is the special assessment being levied?** List the number of years the assessment is to be levied for.

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 a Special Assessment appeal is \$100.00. Make the check payable to 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.