



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

**PROPERTY TAX APPEAL ANSWER FORM
PRINCIPAL RESIDENCE EXEMPTION / QUALIFIED AGRICULTURAL EXEMPTION**

MOAHR DOCKET NO. _____

Pursuant to Michigan Tax Tribunal (TTR) 277(3), you **MUST** submit a copy of the notice giving rise to the appeal (e.g. Notice of Denial or Board of Review Decision) with this Small Claims Answer, if applicable. If you do not submit this document, you may be held in default.

Section 1: Respondent's Contact Information

Unit of Government

Section 2: Respondent'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 (do not enter unless you want MTT to send all correspondence via e-mail)		

Section 3: Subject Property Information

Parcel Identification Number(s):

Are the parcels listed by Petitioner contiguous or adjoining? If not, list which parcels are adjoining (i.e. touch).

Yes No Not Applicable

Classification of Property:

Agricultural Commercial Industrial Residential Timber-Cutover Developmental Utility (check one)



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Section 4: Explain Your Answer to this Appeal

[Empty box for explaining the answer to the appeal]

Section 5: Jurisdictional Issues

List the tax year(s) denied:
Check what action prompted this appeal: <input type="checkbox"/> Notice of Denial of Principal Residence Exemption was issued <input type="checkbox"/> Denial by Board of Review <input type="checkbox"/> Denial by Dept. of Treasury <input type="checkbox"/> Other
If you checked "other" above explain:
If Petitioner is appealing from a Board of Review denial, check which Board of Review took action: <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> December
List the date the Principal Residence Exemption or Qualified Agricultural Exemption was denied:

Signature *Required

Respondent or Attorney/Authorized Representative's Signature:
/s/



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PAPER FILING INSTRUCTIONS FOR ANSWER TO PRINCIPAL RESIDENCE/QUALIFIED AGRICULTURAL EXEMPTION APPEAL

Follow these instructions for filing a small claims answer. For any questions that are not answered in these instructions, see the Tribunal's website at www.michigan.gov/taxtrib or contact the Tribunal at 517-335-9760.

Mail the completed form to: Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909.

Section 1: Respondent's Contact Information: "Respondent" is not the assessor, Respondent is the unit of government filing the answer to the petition (i.e. city or township).

Section 2: Respondent's Attorney/Authorized Representative's Contact Information: Respondent must be represented by an attorney or authorized representative (i.e., assessor) to file an answer to the petition.

IMPORTANT: If the contact information for Respondent or the attorney or authorized representative, if listed, includes an email address, the Tribunal will use that email address to electronically serve all future documents 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.

Section 3: Subject Property Information:

- **Parcel Identification Number(s):** Each parcel number being appealed must be listed.
- **Are they contiguous or adjoining:** If multiple parcels are being appealed, indicate whether the parcels are contiguous or adjoining. If not all parcels are contiguous or adjoining, list the parcels that are adjoining.
- **Classification of Property:** Check the classification of the property being appealed.

Section 4: Explain Your Response to this Appeal: Provide the basis of Respondent's answer to the property tax appeal and any necessary explanation (i.e., "set forth the facts upon which you rely in defense of this matter").

Section 5: Jurisdictional Issues:

- **List the tax year(s) denied:** List the year(s) denied by the denial document.
- **Check what action prompted this appeal:** Indicate what document or action occurred to cause Petitioner to appeal. Check only one.
- **If you check "other:"** Describe the action which prompted this appeal. Use a separate sheet of paper, if necessary.



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- **If Petitioner is appealing from a Board of Review denial:** Indicate which Board of Review took action and indicate the date the Board's denial notice was mailed to Petitioner.
- **List the date the Principal Residence Exemption or Qualified Agricultural Exemption was denied:** Provide the date listed on the denial.

Signature: A signature by Respondent's attorney or authorized representative is required.

REMINDERS:

Pursuant to TTR 279, Respondent shall provide the Tribunal a copy of the exemption denial notice or other order being appealed. Failure to submit the answer form to the Tribunal may result in the conducting of a default hearing.

You must submit the *original, signed completed answer form* to the Tribunal. You should also keep a copy for yourself.

It is ***your responsibility*** to provide the Petitioner, or Petitioner's attorney or authorized representative, with a copy of any attachments submitted with the Answer form. The Tribunal will not forward a copy of any attachments to the Petitioner. **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 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.