



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

PROPERTY TAX APPEAL ANSWER FORM
VALUATION / EXEMPTION / CLASSIFICATION APPEAL

MOAHR DOCKET NO. _____

Pursuant to Michigan Tax Tribunal Rule (TTR) 277(3), you **MUST** submit a copy of the notice giving rise to the appeal (e.g. Board of Review Decision, Notice of Uncapping, or Assessment Change Notice) 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

First Name:	M.I.:	Last Name/Company Name/Unit of Government:
Home Address (No., Street, P.O. Box or Rural Route):		County:
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 email):		

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 email):		

Section 3: Subject Property Information

Does the subject property have a Principal Residence Exemption of 50% or more? <input type="checkbox"/> Yes <input type="checkbox"/> No
Are the parcels listed by Petitioner contiguous or adjoining? If not, list which parcels adjoin one another. <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable



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Section 4: Explain Your Answer to this Appeal

[Empty box for Section 4 answer]

Section 5: Jurisdictional Issues

IF PETITIONER IS APPEALING THE TRUE CASH AND/OR TAXABLE VALUES
Did Petitioner protest the assessment at a Board of Review (BOR)? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, check which BOR Petitioner attended: <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> December
If no, was the Notice of Assessment properly sent to Petitioner prior to the March BOR? <input type="checkbox"/> Yes <input type="checkbox"/> No *Submit a copy of the Notice of Assessment with the Answer.
If the July or December BOR revised the assessment(s) at issue, did it have authority? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, cite the Board's authority.
Was the assessment(s) at issue established as the result of a clerical error or mutual mistake of fact? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain
Is Petitioner appealing from a State Tax Commission Order? <input type="checkbox"/> Yes <input type="checkbox"/> No If so, what is the issue date?
IF PETITIONER IS APPEALING THE UNCAPPING OF TAXABLE VALUE
When was the Notice of Uncapping, if applicable, issued? Under what statutory section was the Taxable Value uncapped?
IF PETITIONER IS APPEALING THE DENIAL OF A POVERTY EXEMPTION



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Did Petitioner request a Poverty Exemption at a BOR? Yes No

If Yes, check which BOR Petitioner attended: March July December

List the date the BOR denied Petitioner's Poverty Exemption:

**IF PETITIONER IS APPEALING THE DENIAL OF AN EXEMPTION
OTHER THAN POVERTY, PRINCIPAL RESIDENCE, OR QUALIFIED AGRICULTURAL EXEMPTIONS**

Did Petitioner request the exemption at a BOR? Yes No

If Yes, check which BOR Petitioner attended: March July December

Tax Year(s) denied:	List the date the exemption was denied:
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What statutory section did Petitioner request the subject property be exempt?

IF PETITIONER IS APPEALING THE CLASSIFICATION OF PROPERTY

What do you believe the classification should be:

Real Personal (check one)

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

Section 6: Valuation Information *Use the multiple parcel form for additional, contiguous parcels.

Parcel Identification Number:

Classification of Property:
Real Personal (check one)

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

Current Assessed Value (also known as State Equalized Value) as established by the BOR:

Current Taxable Value as established by the BOR:

What do you believe is the fair market value (also known as True Cash Value)?

Multiply the True Cash Value by .5 and enter here. This is your contention of Assessed Value.

If you believe the Taxable Value differs from your contention of Assessed Value, enter your contention of Taxable Value.

Signature *Required

Respondent or Attorney/Authorized Representative's Signature:

/s/



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PAPER FILING INSTRUCTIONS FOR ANSWER TO PROPERTY VALUATION/EXEMPTION/CLASSIFICATION 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: If the respondent is a unit of government, the "Respondent" is not the assessor, the Respondent is the unit of government filing the answer to the petition (i.e. city or township). If the Respondent is not a unit of government, the Respondent is the party or parties (i.e., owners, taxpayers) filing the answer to the petition. Provide the name, address and daytime phone number for the respondent. If there is more than one Respondent, use an additional sheet of paper to provide the name, address and daytime phone number for each Respondent.

Section 2: Respondent's Attorney/Authorized Representative's Contact Information: If Respondent is a unit of government, Respondent must be represented by an attorney or authorized representative to file an answer to the petition. If Respondent is not a unit of government (i.e., taxpayer), Respondent does not have to be represented by an attorney or authorized representative to file an answer to the petition. If Respondent is using an attorney or authorized representative, that attorney or authorized representative must provide all information requested in Section 2 of the Answer Form. If Respondent 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 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 Respondent or Respondent'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:

- **Does the subject property have a Principal Residence Exemption of 50% or more:** Identify whether the subject property possesses a Principal Residence Exemption of at least 50% at the time of the filing of the petition.
- **Are the parcels listed by Petitioner contiguous or adjoining:** Indicate whether the parcels appealed are contiguous (i.e., adjoining). If not all parcels are contiguous, list the parcels that are contiguous. Use a separate sheet of paper, if necessary.



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Section 4: Explain Your Answer 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:

If Petitioner is appealing the true cash and/or taxable values:

- **Did Petitioner protest the assessment at a Board of Review (BOR):** Indicate whether Petitioner protested the assessment(s) to a BOR **and**, if there was a protest, indicate which BOR (March, July, or December).
- **If there was no protest:** Indicate whether the assessment change notice was sent to Petitioner before the March BOR **and** attach a copy of the Notice of Assessment and proof it was mailed.
- **If the protest was made to a July or December BOR:** Indicate the BOR's authority for taking that action.
- **If either party is alleging that the assessment(s) at issue were the result of a clerical error or mutual mistake of fact:** Indicate the specific error or mistake, if any, and how that error or mistake resulted in the establishing of the assessment(s) at issue.
- **If Petitioner is appealing from a Michigan State Tax Commission Order:** Indicate whether the STC issued an Order and the date that Order, if any, was issued.

If Petitioner is appealing the uncapping of a property's taxable value:

- **When was the Notice of Uncapping issued:** Indicate the date that the Uncapping Notice was sent to Petitioner **and** attach a copy of that Notice.
- **Under what statutory section was the taxable value uncapped:** Indicate the statutory provision specifically relied upon to uncap the subject property.

If Petitioner is appealing the denial of a poverty exemption:

- **Did Petitioner request a poverty exemption at a BOR:** Indicate whether Petitioner requested the exemption to a BOR **and**, if yes, indicate which BOR (March, July, or December) **and** list the years and the date the exemption was denied.

If Petitioner is appealing the denial of another exemption:

- **Did Petitioner request the exemption at a BOR:** Indicate whether Petitioner requested the exemption to a BOR **and**, if yes, indicate which BOR (March, July, or December) **and** list the date the exemption was denied.
- **What statutory section did Petitioner request the subject property be exempt:** Indicate what statutory section (i.e. law) provides the requested exemption.



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If Petitioner is appealing the classification of property:

- **What do you believe is the property's classification:** Check what you believe is the property's classification.

Section 6: Valuation Information: Use the *Multiple Parcel Form* for additional parcels, if necessary.

- **Parcel Identification Number:** Each parcel number being appealed must be listed.
- **Classification of Property:** Check the classification of the property being appealed.
- **Current Assessed Value as established by the BOR:** Provide the current state equalized value (which is 50% of the true cash value), for the year(s) under appeal.
- **Current Taxable Value as established by the BOR:** Provide the current taxable value, for the year(s) under appeal.
- **What do you believe is the fair market value?** List what Respondent believes is the value of the property.
- **Multiply the True Cash Value by .5. This is your contention of Assessed Value.** Property tax in Michigan is based on 50% of the True Cash Value of the property.
- **If you believe the Taxable Value differs from your contention of Assessed Value, enter your contention of Taxable Value.** List Respondent's belief of the taxable value of the property for each tax year at issue.

Signature: A signature by Respondent, if unrepresented, or Respondent's attorney or authorized representative, if represented, is required.

REMINDERS:

Pursuant to TTR 279, Respondent shall provide the Tribunal a copy of the notice or action taken by the local board of review or other unit of government.

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 Petitioner at least 21 days in advance of the hearing may result in the exclusion of the attachments.**



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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.