

**STATE OF MICHIGAN  
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL  
SMALL CLAIMS DIVISION**

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

**MTT DOCKET NO. \_\_\_\_\_**

**Section 1: Respondent's Contact Information**

Local Unit of Government		County	
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: 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				

**Section 3: Subject Property Information**

Parcel Identification Number(s):				
Are the parcels listed by Petitioner contiguous or adjoining? If no, list all parcels that are adjoining in separate groupings. *If necessary, attach a separate sheet.				
<input type="checkbox"/> Yes <input type="checkbox"/> No				
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)				

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**Section 4: Please Explain Your Answer to this Appeal**

**Section 5: Jurisdictional Issues**

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 please 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 denial was issued:
List the year(s) denied:

**Signature (the answer will not be accepted unless it is signed):**

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

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

Please follow these instructions for printing and filing an answer to 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](http://www.michigan.gov/taxtrib) or contact the Tribunal at 517-373-4400.

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

**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. Please 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.

**Attorney/Authorized Representative's Contact Information:** If the respondent is a **unit of government**, the respondent **must** be represented by an attorney **or** authorized representative to file an answer to the petition. If the respondent is **not** a unit of government (i.e., taxpayer), the respondent does **not** have to be represented by an attorney or authorized representative to file an answer to the petition. If the 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 the 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 notices, orders, decisions, and other correspondence issued by the Tribunal.** The Tribunal **will not** serve Respondent or Respondent's attorney or authorized representative with written documents via postal mail once an email address is provided.

**Subject Property Information:**

- **Parcel Identification number:** Each parcel number being appealed must be listed. Use a separate sheet of paper, if necessary.
- **Are the parcels listed by Petitioner contiguous or adjoining?** Please indicate whether the parcels appealed are contiguous (i.e., adjoining). If not all parcels are contiguous, please list the parcels that are contiguous.
- **Classification of Property:** Provide the classification of the property being appealed.

**Please 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"). Use a separate sheet of paper, if necessary.

**Jurisdictional Issues:**

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

**Signature: Signature is required.** Respondent 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.

**REMINDERS:**

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

You must send a copy of the answer form to the petitioner or the attorney or authorized representative, if listed.

You must also file with the Tribunal a statement attesting to the service of the answer on the petitioner or the attorney or authorized representative, if listed. The statement shall specify who was served with the answer and the date and method by which the answer was served.

**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.**

Failure to submit the answer form to the Tribunal or send a copy of the answer form to the petitioner may result in the conducting of a default hearing.

It is ***your responsibility*** to provide the opposing party (the petitioner) with a copy of any attachments submitted with the original, signed completed 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.**

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](http://www.michigan.gov/taxtrib) and click on the “Docket Search” option.