



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

**PROPERTY TAX APPEAL PETITION FORM  
SPECIAL ASSESSMENT**

Pursuant to Michigan Tax Tribunal Rule (TTR) 277(3), you **MUST** submit a copy of the notice giving rise to the appeal (e.g. a copy of the resolution confirming the special assessment roll) with this Small Claims Petition, if applicable. If you do not submit this document, you may be held in default.

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

First Name	M.I.	Last Name/Company Name
Mailing 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 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 (do not enter unless you want MTT to send all correspondence via e-mail)		



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### Section 3: Subject Property Information

How many parcels are you appealing?	If you are appealing more than one parcel, are they contiguous or adjoining? <input type="checkbox"/> Yes* <input type="checkbox"/> No** <input type="checkbox"/> N/A  *If yes, use the attached multiple parcel form for information regarding any contiguous parcels. **If no, you must file separate appeals for each non-contiguous or non-adjoining parcel or you will be defaulted.
Property Address (No., Street, City, ST, ZIP) [If multiple, list first property's address]	
Parcel Identification Number(s):	
Taxing Authority (City or Township)	County

### Section 4: Explain the Reason for this Appeal

### Section 5: Jurisdictional Issues

Did you protest the special assessment at the hearing held to confirm the special assessment roll? <input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, what was the date of the hearing held to confirm the special assessment roll?
If No, explain:

### Fee Information:

A fee of \$100.00 is required for the filing of a Special Assessment Appeal.
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### Signature \*Required

Petitioner or Attorney/Authorized Representative's Signature:  <i>/s/</i>
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## PAPER FILING INSTRUCTIONS FOR SPECIAL ASSESSMENT APPEAL

Please follow these instructions for filing a small claims petition. For questions that are not answered in these instructions, please refer to the Tribunal's website at [www.michigan.gov/taxtrib](http://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.

**Section 1: Petitioner's Contact Information:** "Petitioner" is the person, business, or entity filing the appeal. 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.

**Section 2: Petitioner's Attorney/Authorized Representative's Contact Information:** Petitioner does not have to be represented by an attorney or authorized representative to file an appeal with the Tribunal. If Petitioner is represented, provide all contact information for the attorney or authorized representative. If 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 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:** Please use the *Multiple Parcel Form* for additional parcels, 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. If multiple parcels are being appealed, a separate petition must be filed for each non-adjoining parcel being appealed.
- **Property Address:** Provide the address of all properties being appealed.
- **Parcel Identification Number(s):** The parcel number(s) being appealed must be listed.
- **Property Address:** Provide the address of the property being appealed.
- **Taxing Authority:** Provide the name of the city **OR** township (not both) where the property is located.
- **County:** Provide the name of the county where the property is located.

**Section 4: Explain the Reason for this Appeal:** Explain the reason(s) you are appealing.



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### **Section 5: Jurisdictional Issues:**

- **Did you protest the assessment at the hearing held to confirm the special assessment roll:** Indicate whether you protested (either in person or in writing) 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.

**Fee Information:** A filing fee of \$100.00 is required. Make the check payable to State of Michigan. If filing multiple petitions, please note that a separate payment (i.e., check, money order, or other draft payment) must be made for each individual petition.

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

### **REMINDERS:**

**Pursuant to TTR 277, Petitioner shall provide the Tribunal a copy of the resolution confirming attendance either in writing or in person at the hearing held to confirm the special assessment roll.**

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

**Multiple Parcel Attachment to Petition Form:** Please only use this form if you are appealing multiple contiguous (adjoining) parcels in the same appeal. Additional copies of this form can be used, as needed. If you are appealing only one parcel, please disregard this form.

It is ***your responsibility*** to provide Respondent (i.e., unit of government) or Respondent's attorney or authorized representative, with a copy of any attachments submitted with the 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.**

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