



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

**PROPERTY TAX APPEAL PETITION FORM
VALUATION / EXEMPTION / CLASSIFICATION APPEAL**

Do not use this form to appeal Principal Residence Exemption, Qualified Agricultural Exemption, Special Assessment, or Non-Property tax disputes.

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 or Notice of Uncapping) 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) | | |

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** *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-adjointing parcel or you will be defaulted. |
| Property Address (No., Street, City, ST, ZIP) [If multiple, list first property's address] | |
| Taxing Authority (City or Township) | County |



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Section 4: Issues Being Appealed (check all that apply)

| | |
|---|---|
| <input type="checkbox"/> True Cash and Taxable Value | <input type="checkbox"/> Poverty Exemption |
| <input type="checkbox"/> Taxable Value Only (calculation) | <input type="checkbox"/> Disabled Veterans Exemption |
| <input type="checkbox"/> Uncapping of Taxable Value | <input type="checkbox"/> Eligible Manufacturing Personal Property (ESA) |
| <input type="checkbox"/> Exemption from Taxation (other than the denial of a Principal Residence or Qualified Agricultural Exemption) | <input type="checkbox"/> Classification |

Section 5: Explain the Reason for this Appeal

Section 6: Jurisdictional Issues

Year(s) you are appealing:

Did you protest the assessment at a Board of Review (BOR)? Yes No

If Yes, check which BOR you attended **AND** attach the BOR decision: March July December

If No, check the applicable reason(s):

Not required to attend

Assessment Change Notice was not received by Petitioner

Appealing a purported Clerical Error or Mutual Mistake of Fact (if yes, include explanation in Section 5)

Appealing within 35 days of State Tax Commission Order

Appealing within 35 days of receipt of Notice of Uncapping

Did you request a poverty exemption at the BOR? Yes No

If Yes, check which BOR considered your application **AND** attach the BOR decision: March July December

If No, explain why:



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Section 7: Valuation Information *Use the multiple parcel form for additional, contiguous parcels.

| |
|---|
| Parcel Identification Number: |
| Classification of Property: Real Personal (check one) <input type="checkbox"/> <input type="checkbox"/> |
| Agricultural Commercial Industrial Residential Timber-Cutover Developmental Utility (check one) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| 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. |

Section 8: Classification Information *Only the MI Dep't of Treasury may appeal this issue to the Tribunal*

| |
|---|
| Parcel Identification Number: |
| Current Classification of Property as established by Board of Review: Real Personal (check one) <input type="checkbox"/> <input type="checkbox"/> |
| Agricultural Commercial Industrial Residential Timber-Cutover Developmental Utility (check one) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| What do you believe is the property's classification? Real Personal (check one) <input type="checkbox"/> <input type="checkbox"/> |
| Agricultural Commercial Industrial Residential Timber-Cutover Developmental Utility (check one) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| If improved property, how is the property currently being used? |
| If improved property, for what use was the property designed? |



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Fee Information

Does the subject property have a Principal Residence Exemption of at least 50% as of the date of the filing of this petition?

Yes No

Are you appealing **ONLY** the denial of a Poverty Exemption?

Yes No

If you answered yes to either or both of the above questions, you are not required to pay any filing fees.

The filing fee is based on the greater of the State Equalized Value or Taxable Value in contention. If you are appealing more than one parcel, the parcel with the highest State Equalized Value or Taxable Value in contention will be used to determine your filing fee, plus \$25.00 will be added for each additional parcel being appealed, not to exceed a total filing fee of \$1,000.

| | | |
|---|--|----------------|
| If your property is residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is: | | Filing Fee is: |
| \$100,000.00 and under | | \$125.00 |
| \$100,000.01 to \$500,000.00 | | \$200.00 |
| \$Over \$500,000.00 | | \$300.00 |

| | | |
|--|--|----------------|
| If your property is <i>NOT</i> residential property (see MCL 205.762) and the State Equalized Value or Taxable Value in contention is: | | Filing Fee is: |
| \$100,000.00 and under | | \$250.00 |

* Plus \$25.00 for each additional parcel, as indicated above.

If your property is *NOT* residential property and the State Equalized Value or Taxable Value in contention is \$100,000.01 or greater the appeal does not qualify for Small Claims. Therefore, an Entire Tribunal petition must be filed.

Signature *Required

Petitioner or Attorney/Authorized Representative's Signature:

/s/



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PAPER FILING INSTRUCTIONS FOR VALUATION/EXEMPTION/CLASSIFICATION APPEAL

Follow these instructions for filing this small claims petition. 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 and filing fee (if one is required) 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.

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:

- **How many parcels are you appealing:** List the number of parcels under appeal.
- **Are they contiguous or adjoining:** If multiple parcels are being appealed, 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.
- **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: Issues Being Appealed: Check all issues being appealed.

Section 5: Explain the Reason for this Appeal: Explain the reason(s) for the appeal.



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Section 6: Jurisdictional Issues:

- **Year(s) you are appealing:** List the tax year(s) being appealed. If more than one year is being appealed, explain the reason(s).
- **Did you protest the assessment at a Board of Review (BOR):** Indicate whether Petitioner protested the assessment to a BOR.
- **If Yes, check which BOR you attended:** Check which month Petitioner attended the BOR.
- **If No, check the applicable reasons:** If Petitioner did not attend a BOR, indicate why you did not attend.
- **Did you request a Poverty Exemption at the BOR:** Indicate whether Petitioner requested a poverty exemption at the BOR.
- **If Yes, check which BOR considered your application AND attach the BOR decision:** If Petitioner requested a poverty exemption at a BOR, indicate which month the exemption was requested at the BOR.
- **If No, explain why:** If Petitioner did not request a poverty exemption at a BOR, explain the reason(s) the poverty exemption was not requested at a BOR.

Section 7: Valuation Information: Use the *Multiple Parcel Form* for additional parcels, if necessary. **True cash value** is the property's "usual selling price" or market price. **Taxable Value** is the lesser of the property's State Equalized Value or its capped value. Taxable value may only increase by the rate of inflation or 5% (whichever is less) in a given year, unless there are additions to the property.

- **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 (also known as State Equalized 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. (NOTE: this information can be found on the Notice of Assessment or from the decision of the BOR).
- **Current Taxable Value as established by the BOR:** Provide the current taxable value, for the year(s) under appeal. (NOTE: this information can be found on the Notice of Assessment or from the decision of the BOR).
- **What do you believe is the fair market value:** List what Petitioner 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.



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- **If you believe the Taxable Value differs from your contention of Assessed Value, enter your contention of Taxable Value:** List Petitioner's belief of the taxable value of the property for each tax year at issue.

*If a parcel is being appealed for multiple years, provide the information for each year, for each parcel under appeal. Use a separate sheet of paper, if necessary.

Section 8: Classification Information

- **Parcel Identification Number:** Each parcel number being appealed must be listed.
- **Current Classification of Property as Established by BOR:** Check the classification of the property being appealed.
- **What do you believe is the property's classification:** Check what you believe the classification of the property is.
- **If improved property, how is the property currently being used:** Explain the current use of the property.
- **If improved property, for what use was the property designed:** Explain what the property was designed to be used for.

Fee Information:

- **Does the subject property have a Principal Residence Exemption of at least 50% as of the date of the filing of this petition:** If the property at issue has a principal residence exemption of 50% or more at the time of the filing of the petition, no fee is required.
- **Are you appealing ONLY the denial of a Poverty Exemption:** There is no fee for filing a poverty exemption appeal. However, if you are filing both a valuation and poverty exemption appeal, you must still pay the filing fee due for the valuation portion if you answered "no" to the question above.

Use the chart on the petition form to determine the fee. Add \$25 for each additional, adjoining parcel that you are appealing, not to exceed a total fee of \$1,000. If there is more than one adjoining parcel under appeal, use the parcel with the highest State Equalized Value or Taxable Value in contention for the base fee. If filing multiple petitions, a separate payment must be made for each individual appeal or petition. Checks, money orders, or other draft payments must be made payable to the State of Michigan.

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



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REMINDERS:

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.

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: 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, disregard this form. See above instructions on Valuation Information for Each Parcel under Appeal.

It is ***your responsibility*** to provide the 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.**

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.