



## Section 4: Jurisdictional Issues

Parcel Identification Number(s):	
Did Petitioner protest the special assessment at the hearing held to confirm the special assessment roll? <input type="checkbox"/> Yes <input type="checkbox"/> No	
What was the date of the hearing held to confirm the special assessment roll?	
How many years is the special assessment being levied?	What is the total amount of the special assessment being levied?
What is the basis for the special assessment? Please identify the applicable statutory provision.	

## 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 SPECIAL ASSESSMENT APPEAL**  
**PLEASE KEEP INSTRUCTIONS FOR YOUR RECORDS**

Please follow these instructions for printing and filing an answer to a small claims special assessment 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 517-335-9760.

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.** 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.

**Please Explain Your Answer to this Appeal:** Provide the basis of Respondent's answer to the 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:**

- **Parcel Identification Number(s):** Please provide the parcel number(s) of the property under appeal.
- **Did Petitioner protest the assessment the hearing held to confirm the special assessment roll:** Indicate whether Petitioner protested at the hearing to confirm the special assessment roll.
- **What was the date of the hearing held to confirm the special assessment roll:** Please indicate the date the hearing was held.
- **How many years is the special assessment being levied:** List the number of years the assessment is to be levied for.
- **What is the total amount of the special assessment being levied:** Please indicate the total value of the special assessment levied.

- **What is the basis for the special assessment:** Please indicate under what authority the special assessment was levied and cite the applicable statutory provision.

**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 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 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.