

MICHIGAN TAX TRIBUNAL – SMALL CLAIMS DIVISION
PROPERTY TAX APPEAL PETITION FORM
VALUATION APPEAL

MAHS DOCKET NO. _____

Section 1: Petitioner's Contact Information

First Name/Company Name	M.I.	Last Name
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: 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		

Section 3: Subject Property Information

How many parcels are you appealing?	If you are appealing more than one parcel, are they contiguous or adjoining? ☐ Yes ☐ No *If no, you must file separate appeals for each non-contiguous or non-adjoining parcel. *Please use the attached multiple parcel form for information regarding any contiguous parcels.		
Property Address (No., Street) [If multiple, list first property's address]			
City or Town	County	State	ZIP Code
Taxing Authority (City or Township)			

- ☐ True Cash and Taxable Value
- ☐ Taxable Value Only (calculation)
- ☐ Uncapping of Taxable Value
- ☐ Exemption from Taxation (**other than** the denial of a principal residence or qualified agricultural exemption)
- ☐ Classification
- ☐ Poverty Exemption

☐ Yes ☐ No ☐ Not Sure	☐ Yes ☐ No ☐ Not Sure
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Did you protest the assessment at a Board of Review? ☐ Yes ☐ No
If Yes, check which Board of Review you attended: ☐ March ☐ July ☐ December
If No, please check the applicable reason(s): ☐ Assessment Change Notice was not properly sent to Petitioner ☐ Appealing a purported Clerical Error or Mutual Mistake of Fact ☐ Appealing within 35 days of July or December Board of Review Decision ☐ 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 Board of Review? ☐ Yes ☐ No
If Yes, check which Board of Review you attended: ☐ March ☐ July ☐ December
If No, please explain:
List the date the Board of Review denied your poverty exemption (see Board's Denial):
Year(s) Under Appeal:

Section 7: Valuation Information*

Parcel Number:
Classification of Property: Real ☐ Personal ☐ (check one)
Agricultural ☐ Commercial ☐ Industrial ☐ Residential ☐ Timber-Cutover ☐ Developmental ☐ Utility ☐ (check one)
Current Assessed Value as established by the Board of Review:
Current Taxable Value as established by the Board of Review:
What do you believe is the fair market value?
What do you believe is the taxable value?

*If you are appealing multiple parcels, fill the multiple parcel form information for each contiguous parcel. Please attach the completed multiple parcel form(s) to the completed petition form prior to submission.

Signature:

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

Fee Information:

If you do not have a Principal Residence Exemption of at least 50% at the time of the filing of this petition, you are required to pay a filing fee for the filing of this appeal.	
The filing fee is based on the greater of 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 NOT 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
If your property is NOT residential property (see MCL 205.762) 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.	
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	
There is no fee for the filing of 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 of the appeal.	

**MULTIPLE PARCEL ATTACHMENT TO PETITION FORM
VALUATION APPEAL**

Petitioner's Contact Information:

First Name/Company Name	M.I.	Last Name
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Valuation Information:

Parcel Number:
Classification of Property: Real ☐ Personal ☐ (check one)
Agricultural ☐ Commercial ☐ Industrial ☐ Residential ☐ Timber-Cutover ☐ Developmental ☐ Utility ☐ (check one)
Current Assessed Value as established by the Board of Review:
Current Taxable Value as established by the Board of Review:
What do you believe is the fair market value?
What do you believe is the taxable value?

Valuation Information:

Parcel Number:
Classification of Property: Real ☐ Personal ☐ (check one)
Agricultural ☐ Commercial ☐ Industrial ☐ Residential ☐ Timber-Cutover ☐ Developmental ☐ Utility ☐ (check one)
Current Assessed Value as established by the Board of Review:
Current Taxable Value as established by the Board of Review:
What do you believe is the fair market value?
What do you believe is the taxable value?

PAPER FILING INSTRUCTIONS FOR PROPERTY TAX APPEAL
PLEASE KEEP INSTRUCTIONS FOR YOUR RECORDS

Please follow these instructions for printing and filing a small claims valuation or poverty exemption appeal. For any questions that are not answered in these instructions please 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.**

Petitioner's Contact Information: "Petitioner" is the person, business, or entity filing the appeal. Please provide the name, address and daytime phone number for the petitioner. 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.

Petitioner's Attorney/Authorized Representative's Contact Information: The petitioner does not have to be represented by an attorney or authorized representative to file an appeal with the Tribunal. If the petitioner is using an attorney or authorized representative, provide the name, address and daytime phone number for the attorney or authorized representative. If the 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 notices, orders, decisions, and other correspondence 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.

Subject Property Information:

- **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.
- **Property Address:** Provide the address of the property being appealed.
- **Taxing Authority:** Provide the name of the city **OR** township (not both) in which the property is located.

Check which of the following you are appealing: Provide the reason(s) for your appeal. **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. Check all that apply.

Please Explain the Reason for this Appeal: Explain the reason(s) you are appealing.

Jurisdictional Issues:

- **Did you protest the assessment at a Board of Review:** Indicate whether Petitioner protested the assessment to the Board of Review.

- **If Yes, check which board of Review you attended:** If Petitioner protested the assessment at a Board of Review, indicate which month you attended the Board of Review.
- **If No, please check the applicable reason(s):** If Petitioner did not attend a Board of Review, please indicate why a protest was not made at a Board of Review.
- **Did you request a poverty exemption at the Board of Review?** Indicate whether Petitioner requested a poverty/hardship exemption at the Board of Review.
- **If Yes, check which Board of Review you attended:** If Petitioner requested a poverty exemption at a Board of Review, indicate which month the exemption was requested at the Board of Review.
- **If No, please explain:** If Petitioner did not request a poverty exemption at a Board of Review, explain the reason(s) the poverty exemption was not requested at a Board of Review.
- **List the date the Board of Review denied your poverty exemption:** Provide the date listed on the Board's denial.
- **Year(s) under appeal:** List the year(s) being appealed.

Valuation Information for Each Parcel under Appeal:

- **Parcel Number:** Each parcel number being appealed must be listed. Please use a separate sheet if necessary.
- **Classification of Property:** Provide the classification of the property being appealed.
- **Current Assessed Value as established by the Board of Review:** 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 Board of Review). Please use the Multiple Parcel Form for additional parcels, if necessary. **If multiple parcels are being appealed, a separate petition must be filed for each non-adjointing parcel being appealed.**
- **Current Taxable Value as established by the Board of Review:** 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 Board of Review).
- **What do you believe is the fair market value?** List Petitioner's belief of the 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. Please use a separate sheet of paper, if necessary.
- **What do you believe is the taxable value?** List Petitioner's belief of the taxable value of the property, for each tax year at issue. Please use a separate sheet of paper, if necessary.

Signature: Signature is required. Petitioner 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.

Multiple Parcel 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. See above instructions on **Valuation Information for Each Parcel under Appeal.**

Fee Information: If the property at issue has a principal residence exemption of 50% or more for the tax year(s) being appealed, no fee is required. Otherwise, use the worksheet on the petition form to determine the fee. Add \$25 for each adjoining parcel that you own and 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 "SEV in contention" for the base fee. **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 appropriate. Make check payable to State of Michigan. If filing multiple appeals or petitions, please note that a separate payment (i.e., cash, check, money order, or other draft payment) must be made for each individual appeal or petition. See TTR 205.

REMINDERS:

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

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.

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