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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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STATE TREASURER

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2010 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2010 Assessed Value and/or Tentative Taxable Value	March 2010*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2010 Industrial, Developmental or Commercial Class, July 31, 2010 Residential, Timber-Cutover or Agricultural Class
2010 Poverty Exemptions Under MCL 211.7u	March 2010* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2010 in Writing
	July or Dec 2010*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial
2010 Assessment Classification	March 2010*	NO REVIEW AUTHORITY	June 30, 2010	NO REVIEW AUTHORITY

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2009 Qualified Agricultural Exemption to 2010	March 2010*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2010 in Writing
Denial by Assessor Qualified Agricultural Exemption for 2010	July or Dec. 2010 for 2010 Exemption Only*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action
Qualified Agricultural Exemption which was NOT on the 2009 and/or 2010 Tax Roll	July or Dec. 2010 for 2009 and/or 2010 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action

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HOMEOWNER'S PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR auditing County of Homeowner's Principal Residence Exemption for 2007, 2008, 2009, 2010	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial
Homeowner's Principal Residence Exemption which was NOT on the 2007, 2008, 2009 and/or 2010 Tax Roll	July or Dec. 2010 for 2007, 2008, 2009 and/or 2010 Exemption*	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Decision by Department of Treasury
Denial by Assessor due to Rescission of Homeowner's Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial
Treasury Denial of Homeowner's Principal Residence Exemption	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial	NO REVIEW AUTHORITY	Within 35 days of the final decision by Treasury Department

***Contact your local unit of government for the dates of the Board of Review**