



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

R. KEVIN CLINTON
STATE TREASURER

Bulletin No. 17 of 2014
December 16, 2014

2015 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2015 Assessed Value and/or Tentative Taxable Value	March 2015*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2015 Industrial, Developmental or Commercial Class by Petition July 31, 2015 Residential, Timber-Cutover or Agricultural Class by Petition
2015 Poverty Exemptions Under MCL 211.7u	March 2015* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2015 by Petition
	July or Dec 2015*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2015 Assessment Classification	March 2015*	NO REVIEW AUTHORITY	June 30, 2015	NO REVIEW AUTHORITY except for appeals filed by Treasury

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2014 Qualified Agricultural Exemption for 2015	March 2015*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2015 by Petition

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Denial by Assessor Qualified Agricultural Exemption for 2015	July or Dec. 2015 for 2015 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2014 and/or 2015 Tax Roll	July or Dec. 2015 for 2014 and/or 2015 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR auditing County of Principal Residence Exemption for 2012, 2013, 2014, 2015	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Principal Residence Exemption which was NOT on the 2012, 2013, 2014 and/or 2015 Tax Roll	July or Dec. 2015 *	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Final Decision by Department of Treasury by Petition
Denial by Assessor due to Rescission of Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Treasury Denial of 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 Department of Treasury by Petition

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