

## **MCL 211.154 Incorrectly Reported and Omitted Property List of Common Errors Made in Completing a Petition**

**Backup documentation is required for all petitions. See the MCL 211.154 Petition Checklists for additional information:**

**Personal Property:** [https://www.michigan.gov/documents/taxes/MCL\\_211.154\\_PETITION\\_Checklist\\_Personal\\_Property\\_703223\\_7.pdf](https://www.michigan.gov/documents/taxes/MCL_211.154_PETITION_Checklist_Personal_Property_703223_7.pdf)

**Real Property:** [https://www.michigan.gov/documents/taxes/MCL\\_211.154\\_PETITION\\_Checklist\\_Real\\_Property\\_703224\\_7.pdf](https://www.michigan.gov/documents/taxes/MCL_211.154_PETITION_Checklist_Real_Property_703224_7.pdf)

**Disabled Veteran's Exemptions:** [https://www.michigan.gov/documents/taxes/MCL\\_211.154\\_PETITION\\_Checklist\\_Disabled\\_Veterans\\_Exemptions\\_703221\\_7.pdf](https://www.michigan.gov/documents/taxes/MCL_211.154_PETITION_Checklist_Disabled_Veterans_Exemptions_703221_7.pdf)

**Each petition must include calculations showing how the proposed revision in value was calculated. This may include a requirement that calculations be submitted to support a recalculation of the taxable value from the later of the following dates:**

1. January 1, 1995.
2. The assessment year following the year of the last transfer of ownership.
3. The assessment year that an omitted improvement should have been added to taxable value.

**All boxes on the petition form MUST be completed, including the assessed and taxable value.**