



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

**PROPERTY TAX APPEAL PETITION FORM
PRINCIPAL RESIDENCE EXEMPTION / QUALIFIED AGRICULTURAL EXEMPTION**

Pursuant to Michigan Tax Tribunal Rule (TTR) 277(3), you **MUST** submit a copy of the notice giving rise to the appeal (e.g. Notice of Denial or Board of Review Decision) with this Small Claims Petition, if applicable. If you do not submit this document, you may be placed in default.

Section 1: Petitioner's Contact Information

| | | |
|---|------------|------------------------|
| First Name | M.I. | Last Name/Company Name |
| Mailing Address (No., Street, P.O. Box or Rural Route) | | |
| City or Town | State | ZIP Code |
| Telephone Number | Fax Number | |
| E-mail Address (do not enter unless you want MTT to send all correspondence via e-mail) | | |

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 (do not enter unless you want MTT to send all correspondence via e-mail) | | |



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Section 3: Subject Property Information

| | |
|---|--|
| Parcel Identification Number: | |
| How many parcels are you appealing? | If you are appealing more than one parcel, are they contiguous or adjoining? <input type="checkbox"/> Yes* <input type="checkbox"/> No** <small>*If yes, use a multiple parcel form for information regarding any contiguous parcels. **If no, you must file separate appeals for each non-contiguous or non-adjoining parcel or you will be defaulted.</small> |
| Property Address (No., Street, City, ST, ZIP) [If multiple, list first property's address] | |
| Taxing Authority (City or Township) | County |
| Classification of Property: | |
| Agricultural Commercial Industrial Residential Timber-Cutover Developmental Utility (check one) <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | |

Section 4: Check which of the following you are appealing

| | |
|--|---|
| <input type="checkbox"/> Principal Residence Exemption | <input type="checkbox"/> Qualified Agricultural Exemption |
|--|---|

Section 5: Explain the Reason for this Appeal

Section 6: Jurisdictional Issues

| |
|---|
| List the tax year(s) denied: |
| Indicate who denied the exemption under appeal: |
| Assessor County Treasurer or Equalization Michigan Dept. of Treasury July Board of Review December Board of Review Other <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| If you checked "other" above, explain: |
| List the date your Principal Residence Exemption or Qualified Agricultural Exemption was denied: |



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Fee Information

A fee of \$25.00 is required for the filing of this appeal unless you possess a Principal Residence Exemption of at least 50% at the time of the filing of this petition.

Signature *Required

Petitioner or Attorney/Authorized Representative's Signature:

/s/



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PAPER FILING INSTRUCTIONS FOR PRINCIPAL RESIDENCE/QUALIFIED AGRICULTURAL EXEMPTION APPEAL

Follow these instructions for filing a small claims petition. For any questions that are not answered in these instructions, 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 to: Michigan Tax Tribunal, P.O. Box 30232, Lansing, MI 48909.

Section 1: Petitioner's Contact Information: "Petitioner" is the person, business, or entity filing the appeal. 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.

Section 2: Petitioner's Attorney/Authorized Representative's Contact Information: Petitioner does not have to be represented by an attorney or authorized representative to file an appeal with the Tribunal. If Petitioner is represented, provide all contact information for the attorney or authorized representative. If 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 documents 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.

Section 3: Subject Property Information:

- **Parcel Identification Number(s):** Each parcel number being appealed must be listed.
- **How many parcels are you appealing:** List the number of parcels under appeal.
- **Are they contiguous or adjoining:** If multiple parcels are being appealed, indicate whether the parcels are adjoining. If multiple parcels are being appealed, a separate petition must be filed for each non-adjoining parcel being appealed.
- **Property Address:** Provide the address of all properties being appealed.
- **Taxing Authority:** Provide the name of the city **OR** township (not both) where the property is located.
- **County:** Provide the name of the county where the property is located.
- **Classification of Property:** Check the classification of the property being appealed.



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Section 4: Check which of the following you are appealing: Check which exemption you are appealing.

Section 5: Explain the Reason for this Appeal: Explain the reason(s) you are appealing.

Section 6: Jurisdictional Issues:

- **List the tax year(s) denied:** List the year(s) denied by the denial document.
- **Indicate who denied the exemption under appeal:** Indicate which entity issued the denial that you are appealing. Check only one.
- **If you checked "other" above, explain:** If you selected "other" above, describe the action that prompted this appeal.
- **List the date your Principal Residence Exemption or Qualified Agricultural Exemption was denied:** Provide the date listed on the denial.

Fee Information: The filing fee of \$25.00 is required. Make the check payable to State of Michigan. If filing multiple petitions, note that a separate payment (i.e., check, money order, or other draft payment) must be made for each individual petition.

Signature: A signature by Petitioner, if unrepresented, or Petitioner's attorney or authorized representative, if represented, is required.

REMINDERS:

Pursuant to TTR 277, Petitioner shall provide the Tribunal a copy of the exemption denial notice or other order being appealed.

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

It is ***your responsibility*** to provide Respondent (i.e., unit of government) or Respondent's attorney or authorized representative, with a copy of any attachments submitted with the 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.**

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.