



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

MARLON I. BROWN, DPA  
DIRECTOR

<p><b>PROPERTY TAX APPEAL ANSWER FORM</b></p> <p><b>OTHER EXEMPTION</b></p> <p><b>MTT DOCKET NO. _____</b></p>
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**Section 1: Respondent's Contact Information**

Unit of Government		
Mailing Address (No., Street, P.O. Box or Rural Route):		
City or Town:	State:	ZIP Code:
Telephone Number:		
Email Address (do not enter unless you want MTT to send all correspondence via email):		

**Section 2: Respondent's Attorney/Authorized Representative's Contact Information**

First Name:	M.I.:	Last Name:
Firm Name (if any):		
Mailing Address (No., Street, P.O. Box or Rural Route):		
City or Town:	State:	ZIP Code:
Telephone Number:		
Email Address (do not enter unless you want MTT to send all correspondence via email):		

**Section 3: Subject Property Information**

Are the parcels listed by Petitioner contiguous or adjoining? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not Applicable	If no, list all parcels that are adjoining in separate groupings. Attach a separate sheet if necessary.
Does the property have a Principal Residence Exemption of 50% or more for all tax years at issue? <input type="checkbox"/> Yes <input type="checkbox"/> No	



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### Section 4: Explain Your Answer to this Appeal

### Section 5: Jurisdictional Issues

What action prompted this appeal (i.e., notice of assessment, Board of Review decision, assessor notice)::
If applicable, check which Board of Review issued a denial: <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> December
List the date the denial, if any, was issued:
If applicable, list the year(s) denied:

### Section 6: Valuation Information

Parcel Identification Number:	
Classification of Property: Real <input type="checkbox"/> Personal <input type="checkbox"/> (check one)	
Agricultural <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Residential <input type="checkbox"/> Timber-Cutover <input type="checkbox"/> Developmental <input type="checkbox"/> Utility <input type="checkbox"/> (check one)	
Taxable Value established by the Board of Review:	What do you believe is the taxable value?

### Electronic Signature \*Required

Respondent or Attorney/Authorized Representative's Signature:  /s/
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## PAPER FILING INSTRUCTIONS FOR ANSWER TO OTHER EXEMPTION APPEAL

Follow these instructions for filing this Small Claims answer form. For questions that are not answered by these instructions, please visit the Tribunal's website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) or contact the Tribunal at 517-335-9760.

Mail the completed form to:

Michigan Tax Tribunal  
611 W. Ottawa St., Lansing, MI 48933  
U.S. Postal Mailing Address: PO BOX 30232, Lansing, MI 48909  
Other Carriers (UPS, FedEx, DHL):  
2nd Floor MTT, 2407 N. Grand River Avenue, Lansing, MI 48906

**Section 1: Respondent's Contact Information:** If the respondent is a unit of government, the "Respondent" is not the assessor, Respondent is the unit of government filing the answer to the petition (i.e. city or township). If the respondent is not a unit of government, Respondent is the party or parties (i.e., taxpayer) filing the answer to the petition. Provide the name, address and daytime phone number for the respondent.

**Section 2: Respondent's Attorney/Authorized Representative's Contact Information:** If Respondent is a unit of government, Respondent must be represented by an attorney or authorized representative (i.e., assessor) to file an answer to the petition. If Respondent is not a unit of government (i.e., taxpayer), Respondent does not have to be represented by an attorney or authorized representative to file an answer to the petition. If Respondent is using an attorney or authorized representative, that attorney or authorized representative must provide all information requested in Section 2 of the Answer Form. If Respondent 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 Respondent or Respondent's 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. Once an email address is provided, a request to opt out of electronic service must be made in writing.

### Section 3: Subject Property Information:

- **Are the parcels contiguous or adjoining:** If multiple parcels are being appealed, indicate whether they are adjoining (i.e., next to each other). If all parcels are not adjoining, list the parcels that are adjoining in separate groupings. Use a separate sheet of paper if necessary.



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- **Does the property have a Principal Residence Exemption of 50% or more:** Indicate whether the property had a principal residence exemption of 50% or more for all tax years at issue on the date the petition was filed.

**Section 4: Explain Your Answer to this Appeal:** Provide the basis of Respondent's answer to the property tax appeal and any necessary explanation (i.e., "set forth the facts upon which you rely in defense of this matter").

**Section 5: Jurisdictional Issues:**

- **What action prompted this appeal:** Identify the action that prompted the appeal, i.e., the Board of Review (BOR) decision or other notice issued.
- **Board of Review denial:** If Petitioner requested an exemption at a BOR, check which month the BOR was held.
- **Date denial issued:** If applicable, provide the date listed on the BOR decision or other denial notice.
- **Year(s) denied:** If applicable, list all tax years that were denied.

**Section 6: Valuation Information:**

- **Parcel Identification Number:** List the parcel number of the property being appealed.
- **Classification of Property:** Check the classification of the property being appealed.
- **Taxable Value established by the BOR:** Provide taxable value established by the BOR for the tax year under appeal.
- **What do you believe is the taxable value:** Identify what Respondent believes the taxable value is for the tax year under appeal.

**Signature:** If Respondent is unrepresented, Respondent must sign the answer form. If an attorney or other authorized representative is identified in Section 2 of the answer form, the petition form must be signed by that representative and not Respondent. A unit of government must be represented.

**REMINDERS:**

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

The Tribunal will issue a Notice of Filing after an answer is filed and indicate the case is ready for the scheduling of a hearing.

The Tribunal will send a notice of hearing to the parties no less than 45 days in advance of the hearing.



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To check the status of your appeal, visit our website at [www.michigan.gov/taxtrib](http://www.michigan.gov/taxtrib) and click on the "Docket Search" option.