



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

<p>PROPERTY TAX APPEAL ANSWER FORM VALUATION / UNCAPPING</p> <p>MTT DOCKET NO. _____</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

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



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Section 4: Explain Your Answer to this Appeal

Section 5: Jurisdictional Issues

IF PETITIONER IS APPEALING THE TRUE CASH AND/OR TAXABLE VALUES
Did Petitioner protest the assessment at a Board of Review (BOR)? <input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, check which BOR Petitioner attended: <input type="checkbox"/> March <input type="checkbox"/> July <input type="checkbox"/> December
If the July or December BOR revised the assessment(s) at issue, did it have authority? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, cite the Board's authority.
Was the assessment at issue established as the result of a clerical error or mutual mistake of fact? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain
Is Petitioner appealing from a State Tax Commission Order? <input type="checkbox"/> Yes <input type="checkbox"/> No If so, what is the issue date?
IF PETITIONER IS APPEALING THE UNCAPPING OF TAXABLE VALUE
When was the Notice of Uncapping, if applicable, issued? Under what statutory section was the Taxable Value uncapped?

Section 6: Valuation Information *Use the multiple parcel form for additional, contiguous parcels.

Parcel 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)	
Assessed Value (also known as State Equalized Value) established by the Board of Review:	Taxable Value established by the Board of Review:
What do you believe is the fair market value (also known as true cash value)?	
What do you believe is the assessed value? (multiply true cash value by .5)	What do you believe is the taxable value? (cannot exceed assessed value)

Signature *Required

Respondent or Attorney/Authorized Representative's Signature: /s/
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PAPER FILING INSTRUCTIONS FOR ANSWER TO VALUATION/UNCAPPING 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 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 at least 50% for all tax years at issue at the time the petition was filed.

Section 4: Explain Your Answer to this Appeal: Provide the basis of Respondent's answer to the appeal and any necessary explanation.

Section 5: Jurisdictional Issues:

If Petitioner is appealing the true cash and/or taxable values:

- **Did Petitioner protest the assessment at a Board of Review (BOR):** Indicate whether Petitioner protested the assessment at a BOR and, if so, which BOR Petitioner attended (March, July, or December).
- **If the July or December BOR revised the assessments at issue:** If the July or December BOR revised the assessments at issue, indicate whether the BOR had authority to make the revisions, and if so, identify the BOR's authority.
- **Was the assessment at issue established as the result of a clerical error or mutual mistake of fact:** Indicate whether the assessment at issue was established as a result of a clerical error or mutual mistake of fact, and if so, identify the specific error or mistake and indicate how that error or mistake resulted in the assessment.
- **Is Petitioner is appealing from a State Tax Commission Order:** Indicate whether Petitioner is appealing from a State Tax Commission (STC) order, and if so, identify the date the STC order was issued.

If Petitioner is appealing the uncapping of a property's taxable value:

- **When was the Notice of Uncapping issued:** Identify the date that the uncapping notice was issued to Petitioner. Submit a copy of the uncapping notice with the answer.
- **Under what statutory section was the taxable value uncapped:** Identify the statutory provision under which the property's taxable value was uncapped.

Section 6: Valuation Information: Use the Multiple Parcel Form for additional parcels.

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



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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.

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