



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

**PROPERTY TAX APPEAL PETITION FORM
CLASSIFICATION**

This form should only be completed by the Michigan Department of Treasury. Taxpayers must appeal classification to the State Tax Commission.

Pursuant to Tax Tribunal Rule (TTR) 279, you **MUST** submit a copy of the notice giving rise to the appeal (i.e., Board of Review Decision or other notice) with this petition, if applicable. If you do not submit this document, you may be held 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		
Email Address (do not enter unless you want MTT to send all correspondence via email)		

Section 2: Petitioner'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

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**		
**If No, you must file separate appeals for each parcel			
Property Address (No., Street)			
City or Town	County	State	ZIP Code
Taxing Authority (City or Township)			



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Section 4: Explain the Reason for this Appeal

Section 5: Jurisdictional Issues

Did you protest the classification at the March Board of Review (BOR)? <input type="checkbox"/> Yes <input type="checkbox"/> No
If No, please check the applicable reason(s): <input type="checkbox"/> Not required (i.e., MI Department of Treasury) <input type="checkbox"/> Other
If you checked "other" above, explain:
Year(s) under appeal:

Section 6: Classification Information

Parcel Identification Number:
Current classification of property established by the Board of Review: 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)
What do you believe is the property's classification? 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)
If improved property, how is the property currently being used?
If improved property, for what use was the property designed?

Fee Information:

A fee of \$75.00 is required for the filing of a classification appeal.

Signature *Required

Petitioner or Attorney/Authorized Representative's Signature:

/s/



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PAPER FILING INSTRUCTIONS FOR CLASSIFICATION APPEAL

Follow these instructions for completing this Small Claims petition 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: Petitioner's Contact Information: "Petitioner" is the person, business, or entity filing the appeal.

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 other documents from the Tribunal.

IMPORTANT: If the contact information for Petitioner or Petitioner's attorney or authorized representative, if listed, includes an email address, the Tribunal will use that email address to electronically serve all future notices and 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:

- **How many parcels are you appealing:** List the number of parcels being appealed.
- **Are they contiguous or adjoining:** If multiple parcels are being appealed, indicate whether they are adjoining (i.e., next to each other). If multiple parcels are being appealed and they are not adjoining, you must file a separate petition for each non-adjoining parcel.
- **Property Address:** Provide the address of the property being appealed. Include Street address, City or Town, County, State, and Zip Code.
- **Taxing Authority:** Provide the name of the city **OR** township (not both) where the property being appealed is located.

Section 4: Explain the Reason for this Appeal: Explain the reason(s) for the appeal.



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Section 5: Jurisdictional Issues:

- **Did you protest the classification at the March Board of Review (BOR):** Indicate whether Petitioner protested the classification at the March BOR.
- **If No, check the applicable reasons:** If Petitioner did not protest the classification at the March BOR, indicate why Petitioner did not attend by checking the applicable reason(s).
- **If you checked other:** If you checked "other" as the reason Petitioner did not protest the classification at the March BOR, briefly explain the applicable reason.
- **Year(s) under appeal:** Identify the tax year(s) Petitioner is appealing.

Section 6: Classification Information:

- **Parcel Identification Number:** List the parcel number of the property being appealed.
- **Current Classification of Property as Established by BOR:** Check the current classification of the property being appealed.
- **What do you believe is the property's classification:** Check what Petitioner believes is the correct classification of the property being appealed.
- **If improved property, how is the property currently being used:** Identify the current use of the property being appealed.
- **If improved property, for what use was the property designed:** Identify the designed use of the property being appealed.

Fee Information: A filing fee of \$75.00 is required. Make the check payable to State of Michigan.

If filing multiple petitions, please note that a separate payment (i.e., check, money order, or other draft payment) must be made for each individual petition.

Signature: If Petitioner is unrepresented, Petitioner must sign the petition form. If an attorney or other authorized representative is identified in Section 2 of the petition form, the petition form must be signed by that representative and not petitioner.

REMINDERS:

Pursuant to TTR 279, a copy of the Board of Review decision or other notice giving rise to the appeal must be submitted with the petition.

You must submit the *original, completed, signed petition 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.



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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.