



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

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

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 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			
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)			
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 *Use the multiple parcel form for additional, contiguous parcels.

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		
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)			
Property Address (No., Street)			
City or Town	County	State	ZIP Code
Taxing Authority (City or Township)			
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			



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

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

Indicate who denied the exemption under appeal:				
Assessor	County Treasurer or Equalization	Michigan Dept. of Treasury	Board of Review	Other
<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:				
Tax year(s) denied:				

Fee Information

A filing fee of \$25.00 is required unless the property has a Principal Residence Exemption of at least 50% for all tax years at issue on the date this petition is filed.

Signature *Required

Petitioner or Attorney/Authorized Representative's Signature:

/s/



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

PAPER FILING INSTRUCTIONS FOR PRINCIPAL RESIDENCE/QUALIFIED AGRICULTURAL EXEMPTION 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.
- **Parcel Identification Number:** List the parcel number of the property being appealed. Use the multiple parcel form for additional, contiguous parcels.
- **Classification of Property:** Check the classification of the property being appealed.
- **Property Address:** Provide the address of the property being appealed. Include Street address, City or Town, County, State, and Zip Code.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

- **Does the subject 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.
- **Taxing Authority:** Provide the name of the city **OR** township (not both) where the property being appealed is located.

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) for the appeal.

Section 6: Jurisdictional Issues:

- **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 the Principal Residence Exemption or Qualified Agricultural Exemption was denied:** Provide the date listed on the denial notice.
- **List the tax year(s) denied:** Identify the tax years for which the exemption was denied.

Fee Information: A fee of \$25.00 is required unless the property being appealed has a principal residence exemption of 50% or more for all tax years at issue on the date the petition is filed. 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: 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.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

MARLON I. BROWN, DPA
DIRECTOR

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.